Republic of the Philippines

SENATE

Pasay City

JOURNAL

SENATE SITTING AS AN
IMPEACHMENT COURT
ON THE IMPEACHMENT TRIAL OF
VICE-PRESIDENT
SARA ZIMMERMAN DUTERTE

IMPEACHMENT TRIAL NO. 12
MONDAY, 3 AUGUST 2026

PREPARED BY THE
LEGISLATIVE JOURNAL SERVICE
SENATE OF THE PHILIPPINES

IMPEACHMENT TRIAL NO. 12
Monday, August 3, 2026

PROCLAMATION OF THE SERGEANT-AT-ARMS

The Sergeant-at-Arms, PMGen Alfred S. Corpus, commanded all persons, on pain of penalty, to keep silent while the Senate is sitting for the trial of the Articles of Impeachment against Vice President Sara Zimmerman Duterte.

CALL TO ORDER

At 10:00 a.m., Monday, August 3, 2026, the Senate President Win Gatchalian, with the Senate sitting as an Impeachment Court, called the impeachment trial of Vice President Sara Zimmerman Duterte to order.

PRAYER

Sen. Imee R. Marcos led the prayer, to wit:

Mahal na Panginoon, muli kaming lumalapit sa inyo ng may pagpapakumbaba at pagtitiwala. Basbasan Mo po kami ng karunungan at malinaw na pag-iisip sa aming pagtalakay at paghatol sa impeachment *ng aming Bise Presidente. Alisin mo sa aming mga puso ang anumang pansariling damdamin o pag-aalinlangan upang magampanan namin ang aming katungkulan ng may ganap na pagiging patas, walang kinikilingan at ayon sa katotohanan at batas. Gabayan mo ang lahat ng kalahok sa paglilitis, ang depensa, ang prosekusyon, ang bawat testigo at ang bawat Senador-Hukom. Pagkalooban mo kami ng lakas, katatagan, at integridad upang maisagawa namin ang aming kani-kaniyang tungkulin ng may dangal at pananagutan.*

Patawarin Mo kami sa aming pagkukulang at pagkakasala. Patuloy Mo kaming akayin sa landas ng katarungan at kabutihan para sa aming bayan. Magpadala po Kayo ng maraming anghel ng katotohanan at ilayo sa amin ang pagpapakalat ng kasinungalingan. Ito ang aming dalangin sa Ngalan ni Hesus.

Amen.

ROLL CALL

Upon direction of the Senate President, the Clerk of Court, Atty. Renato N. Bantug Jr., called the roll, to which the following senator-judges responded:

Aquino, B.	Marcos, I. R.
Cayetano, P. S.	Padilla, R.
Ejercito, J. V.	Sotto III, V. C.
Escudero, F. G.	Tulfo, E. T.
Gatchalian, W. T.	Tulfo, R. T.
Hontiveros, R.	Villanueva, J.
Lacson, P. M.	Villar, C. A.
Lapid, M. M.	Zubiri, J. M. F.

With 16 senators present, the Chair declared the presence of a quorum.

Senator-Judges Cayetano (A), Go, Pangilinan, and Villar (M) were also present.

Senator-Judges Estrada and Marcoleta were under detention and unable to attend.

Senator-Judges Dela Rosa and Legarda were absent.

In accordance with the *Rules of Procedure on Impeachment Trials,* Senate President Gatchalian recognized the duly-elected Presiding Officer, Senator-Judge Francis "Chiz" G. Escudero, to preside over the proceedings of the Impeachment Court.

APPROVAL OF THE *JOURNAL*

Upon motion of the Presiding Officer, there being no objection, the Body dispensed with the reading of the *Journal* of the Senate sitting as an Impeachment Court on July 29, 2026 and considered the same as approved.

CALLING OF THE CASE

Upon direction of the Presiding Officer, the Clerk of Court, Atty. Renato N. Bantug Jr., called Case No. 004-2026, entitled *"In the Matter of the Impeachment Trial of Vice President Sara Zimmerman Duterte."*

APPEARANCES

The Presiding Officer directed the parties to enter their appearances.

Representative Gerville R. Luistro entered the appearances previously entered on behalf of the Panel of Prosecutors.

Atty. Michael Wesley T. Poa entered the same appearances on behalf of the Respondent.

PRESENTATION OF WITNESS

Atty. Lorna P. Kapunan, Counsel for the Panel of Prosecutors, called on Mr. Roderick C. Wamil, former Commission on Audit-Intelligence and Confidential Funds Office (COA-ICFAO) State Auditor, to the witness stand, after which the Clerk of Court administered his oath.

PROPOSED STIPULATIONS ON THE OFFER OF EVIDENCE

The Presiding Officer. You may sit down, Mr. Wamil.

Your witness, counsel for the panel of prosecutors, Atty. Kapunan, you may proceed when you're ready with your offer.

Ms. Kapunan. Thank you, Your Honor. But before we proceed, Senators—Honorable Senators and presiding officer, may we flash on the screen page 2 of the pre-trial order dated 29 June 2026.

Please note from the screen that several admitted facts are stated in the said pre-trial order. I call your attention, please, to page 2 of the pre-trial order. These are the admitted facts for Article I on the misuse and misappropriation of Confidential Funds. I will not read them anymore, but I'd like to highlight certain admissions.

The Presiding Officer. The lady may proceed for the guidance of the Senator-Judges.

Ms. Kapunan. Thank you, Your Honor.

As can be seen from the screen, first, the OVP (Office of the Vice President) had confidential funds in the fixed amount of P125 per quarter:

The first quarter of 2023 is February 6 to March 29, 2023; for the second quarter of 2023, that is April 25 to June 30, 2023; and for the third quarter of 2023, which covers the period July 14 to September 30, 2023. Fixed amounts per quarter of P125 million.

The Presiding Officer. You're referring to paragraph Nos. 2.5, 2.6, and 2.7, Counsel.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. You may proceed.

Ms. Kapunan. Also admitted is the fact that Gina Acosta was the Office of the Vice President's special disbursing officer or SDO in relation to the OVP's Confidential Funds for the fourth quarter of 2022, as well as the first, second, and third quarters of 2023, as can be seen on the screen. May I ask Counsel for the Respondent?

Mr. Poa. We confirm that, Your Honor.

Ms. Kapunan. Thank you, Counsel.

Likewise, Your Honor, this Honorable Court, Presiding Officer will recall that in the hearing last Wednesday, several proposed—several stipulations were made by both parties and, in fact, upon the initiative of Attorney Poa, Counsel for the Respondent. May I just remind this court what these are, and they will be flashed on the screen for the better appreciation of this Honorable Court.

Both the Prosecution and the Respondent agreed last Wednesday's hearing to the following stipulations: First: that the OVP issued four checks, all in the name of Gina F. Acosta, worth P125 million each on December 20, 2022, January 31, 2023, April 18, 2023, and July 13, 2023;

Second, that the said amounts were paid by the Philippine Treasury for the account of the Office of the Vice President.

Third, that Ms. Gina Acosta received the amounts of the said checks on December 20, 2022, February 6, 2023, April 25, 2023, April 10, 2023, and July 11, 2023. Likewise, stipulated, Your Honor, that the said amounts were paid by the Philippine Treasury for the account—

The Presiding Officer. Counsel, Counsel—

Ms. Kapunan. Yes, Sir.

The Presiding Officer. With respect to the last check, what was the date of encashment? You mentioned July 11, or is it July 16, or should it be July 16? Kindly check your records. Because the encashment cannot be before the date of the check.

Ms. Kapunan. Respondent, what is—

The Presiding Officer. Kindly check the last check. Last 3 digits 664? Counsel mentioned that

it was encashed on July 11, 2023. It should be—If I remember correctly, it should be July 16. Kindly check the dorsal side of the check.

Ms. Kapunan. July 13, Your Honor.

The Presiding Officer. Thirteen, okay. The date of the check is July 13, but encashed by the SDO on what date? You said July 11 earlier.

Ms. Kapunan. Counsel for the Respondent, maybe you can help us with this.

Mr. Poa. We're verifying, Your Honor.

The Presiding Officer. Kindly validate. Because date of encashment cannot precede or antedate the date of the check.

Ms. Kapunan. Honorable Presiding Officer...

The Presiding Officer. Yes, Counsel?

Ms. Kapunan. The date of the check is July 13, but the encashment was July 14 *po*.

The Presiding Officer. July 14, okay. Not July 11. I heard you mention July 11.

Ms. Kapunan. My bad, Your Honor.

The Presiding Officer. You may proceed, Counsel.

Ms. Kapunan. That the said amounts were paid by the Philippine Treasury for the account of the Department of Education, Office of the Secretary.

And, lastly, that Mr. Edward D. Fajarda, received the amounts of the checks on February 22, 2023, April 26, 2023, and July 13, 2023, which amounts to P112.5 million. Your Honors. May we ask Counsel for the Respondent to confirm this?

Mr. Poa. Your Honors, I really don't want to make a big issue about this, but just on the first stipulation, Your Honors, please. We remember stipulating only as to the ability of the witness to identify the checks, and to the authenticity...

The Presiding Officer. Of the checks.

Mr. Poa. ...of the checks. Now, I do understand where the Counsel for the Prosecution is coming from, but perhaps we could just refer to our records in terms of the stipulations made, Your Honors.

The Presiding Officer. The Presiding Officer remembers that the authenticity and due execution of the checks, as well as all the information contained therein, meaning to say, the signatories, the payee, the amount—the amount contained therein, the date it was encashed were all stipulated to by the Respondent. In not so many words, Counsel, you are correct.

Ms. Kapunan. Yes, Your Honor. As a matter of fact, not only the front side of the check, but the dorsal side—

The Presiding Officer. Including the dorsal side, meaning to say, the checker, the validator, the—

Ms. Kapunan. Yes, Your Honors.

The Presiding Officer. Yes. They were all stipulated to by the Respondent. You are correct, Counsel.

Ms. Kapunan. Thank you, Mr. Presiding Officer.

And lastly, Your Honors, please. As you can see in front of you, we have 15 boxes, 15 boxes of confidential funds. For this witness alone, he will be identifying 50 exhibits.

The Presiding Officer. Are you proceeding with their offer already, Counsel?

Ms. Kapunan. No, Your Honor. This is in addition to our proposed stipulation, Your Honor.

The Presiding Officer. Yes. Okay. Proceed.

Ms. Kapunan. Okay. This witness will be identifying 50 exhibits. The acknowledgment receipts alone for the fourth quarter of the Office of the Vice President will be 845 documents, Your Honor. And not to preempt testimony of the next witness, this next witness will attest to 3,664 documents of which 3,617 are acknowledgment receipts, Your Honor.

My proposed stipulation, Your Honor, since most of these documents—these documents, Your Honor, are not documents from the Prosecution. These documents are the liquidation documents submitted by the Office of the Vice President and the Department of Education secretary to liquidate the P500 million confidential funds of the Office of the President and the P116.5 million of the DepEd, Your Honor.

Just to emphasize, Your Honor, these are common exhibits. And if Counsel, we can flash them on the screen. Most of these are common exhibits. For the Office of the Vice President, we have 14 common exhibits for the period December 21 to 31. For the first quarter of 2023, there are six common exhibits, six common exhibits, as well, for the second quarter of 2023 and five common exhibits for the Office of the Vice President Your Honor. And this is a total of 31 common exhibits Your Honor.

For the DepEd, Your Honor, we have six common exhibits for the first quarter, seven common exhibits for the second quarter and six common exhibits for the third quarter Your Honor. And here is where we ask for stipulation, Your Honor.

Since these are Prosecution exhibits, as well as, Defense exhibits and in addition to that, these are documents submitted by the Defense themselves to the COA by way of liquidation Your Honor, may we request for stipulations. For the appreciation of the Senator-Judges and the presiding judge, flash on the screen are the exhibits we want stipulated, the Prosecution exhibit numbers and the Defense exhibit numbers, Your Honor.

The Presiding Officer. These are only in so far as the common exhibits are concerned, Counsel.

Ms. Kapunan. Yes, Your Honor. These are only common exhibits.

The Presiding Officer. What does the Respondent, Counsel for the Respondent say?

Mr. Poa. Your Honor, may we just ask for and I apologize for having to request for this, but may we just ask for at least a five-minute suspension so we could also concur with the Prosecution panel and to check exactly what documents they would want to stipulate. Because, Your Honors, we have no problem stipulating but we also—due to the voluminous nature of the documents, we just want to make sure we're also ensuring the rights of our client, especially, if there are questions on chain of custody, et cetera.

The Presiding Officer. With the permission of my fellow Senator-Judges, this is in the interest of abbreviating the proceeding anyway, Chair declares a five-minute recess.

Ms. Kapunan. Thank you, Your Honors.

SUSPENSION OF TRIAL

With the permission of the Body, the trial was suspended.

It was 10:19 a.m.

RESUMPTION OF TRIAL

At 11:03 a.m., the trial was resumed.

PROPOSED STIPULATIONS ON THE OFFER OF EVIDENCE
(*Continuation*)

The Presiding Officer. The trial is resumed.

Paumanhin sa mga kapwa ko Senator-Judges, *gayundin sa publiko na nagsusubaybay sa medyo mahabang panahong ginugol natin para magkomparahan ng dokumento.* I assure you,

this time well spent because whatever stipulations and admissions may be agreed upon by the parties will go a long way in so far as abbreviating the proceedings.

Counsel for respondent is recognized for his comment to the request for stipulation by the counsel for the panel of prosecutors.

Mr. Poa. Thank you, Your Honor. Your Honor, I would like to thank the honorable court for your patience as well.

Upon consulting with my colleagues as well as the opposing counsel, the defense is willing to stipulate on the list of documents provided except for the acknowledgment receipts for the period covering December 21 to 31, 2022 because one—

The Presiding Officer. What period is that again, counsel?

Mr. Poa. Acknowledgment receipts for the period covering December 21 to 31, 2022,

Your Honor.

The Presiding Officer. December 21 to 22?

Mr. Poa. To 31, 2022.

The Presiding Officer. To 12-31, 2022.

Mr. Poa. Yes, that is correct, December 21 to December 31, 2022. That is correct, Your Honors.

Your Honors, just for the information of the honorable court, although these were labeled as common exhibits, we marked them separately and there are issues concerning these acknowledgment receipts that I believe will also be touched upon by other witnesses in the future and for those reasons, Your Honors, we cannot stipulate on the same.

The Presiding Officer. How many pieces of documentary evidence would constitute these acknowledgment receipts covering this period approximately?

Mr. Poa. Approximately at least 900, Your Honors.

The Presiding Officer. So that is about 900 over 3,000 plus, Counsel for the Panel of Prosecutors, correct?

Ms. Kapunan. Your Honor, please. Just a logistics issue. I do not think they can hear us at the sound booth po.

The Presiding Officer. Who cannot hear you?

Ms. Kapunan. The ones flashing our screen. Are they okay? Okay.

Just to address the query of the Honorable Presiding Judge, Your Honor, the acknowledgment receipts constitute 845 documents, Your Honor, for this particular witness and for this particular period, Your Honor. But for the next witness, Your Honor, they constitute 3,617 acknowledgment receipts.

The Presiding Officer. In regard to the acknowledgment receipts that the Counsel for the Respondent refuses to stipulate on, is it with this witness or the next witness?

Ms. Kapunan. This witness, Your Honor. Eight hundred forty-five acknowledgment receipts for the period—11-day period, December 21 to December 31, Your Honor.

The Presiding Officer. So, in other words, all of the acknowledgment receipts that this witness will testify to was not stipulated to by the Counsel for the Respondent.

Mr. Poa. That is correct, Your Honor.

The Presiding Officer. With respect to the others, it is so stipulated counsel?

Mr. Poa. Yes, Your Honor. Other documents, yes.

The Presiding Officer. Other documents that are commonly marked are so stipulated and admitted by the counsel for respondent under Article I?

Mr. Poa. The documents that are in the list of proposed stipulations, Your Honors.

The Presiding Officer. Duly noted.

Ms. Kapunan. Thank you, Your Honors.

The Presiding Officer. Counsel for the Panel of Prosecutors, you may proceed when you are ready with your offer, unless you have other stipulations to ask for.

Ms. Kapunan. We have other stipulations, Your Honor.

The Presiding Officer. You may proceed, counsel.

Ms. Kapunan. Secondly, that the Office of the Vice President was allotted confidential funds in the amount of P125 million in December of 2022.

Mr. Poa. We are okay to stipulate with counter-stipulation that this was approved by the Office of the President as recommended by the DBM, Your Honor.

The Presiding Officer. What does Counsel for the Panel of Prosecutors state?

Ms. Kapunan. No, Your Honor. Yes. Yes, Your Honor.

The Presiding Officer. So, yes.

Ms. Kapunan. In deference to the President, yes, Your Honor.

The Presiding Officer. So yes, the proposed stipulation by the Counsel for the Panel of Prosecutors, subject to the qualification of the Counsel for the Respondent, is deemed admitted to and stipulated on.

May proceed, Counsel.

Ms. Kapunan. Thirdly, Your Honor, as can be shown on the screen, the DepEd was allotted confidential funds in the fixed amount of P37.5 million quarterly.

The Presiding Officer. For what year?

Ms. Kapunan. 2023, Your Honor.

The Presiding Officer. Counsel for the Respondent.

Mr. Poa. Yes, Your Honor, but again with counter-stipulation that under the General Appropriations Act, Your Honor.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. So stipulated, duly noted, Senator-Judges are duly informed.

Ms. Kapunan. That the fourth stipulation is that the Office of the Vice President and the DepEd withdrew—withdrew their respective confidential funds quarterly allocation in full, from the first to the third quarters of 2023.

The Presiding Officer. Counsel for the Respondent, what do you say?

Mr. Poa. We are willing to stipulate on that, Your Honor.

The Presiding Officer. So, stipulated. Senator-Judges are likewise so informed of the stipulation by the parties in regard to this fact.

Ms. Kapunan. The fifth, that the Office of the Vice President also received confidential funds in the amount of 125 million on December 20, 2022, which it used up in 11 days.

The Presiding Officer. Counsel—

Mr. Poa. No stipulation, Your Honor.

The Presiding Officer. I'm sorry, Counsel?

Mr. Poa. No stipulation on this matter.

The Presiding Officer. No stipulation.

You may proceed with the other proposed stipulations, Counsel.

Ms. Kapunan. That the documents submitted by the Office of the Vice President and the DepEd were all signed by the authorized signatories.

Mr. Poa. Willing to stipulate, Your Honor.

The Presiding Officer. What exactly does that mean, Counsel for the Panel of Prosecutors? The documents submitted by the OVP were all signed by the authorized signatories, meaning those that signed the checks, those that received the checks. What about the acknowledgment receipts?

Ms. Kapunan. Also, the acknowledgment receipts, Your Honor. The disbursement vouchers, the liquidation reports...

The Presiding Officer. Including the—

Ms. Kapunan. ...the accomplishment reports, all of which they have already stipulated, Your Honor.

The Presiding Officer. Okay. Is that clear, Counsel for the Respondent?

Mr. Poa. Yes, Your Honor.

The Presiding Officer. So stipulated, duly noted.

Ms. Kapunan. Number seven, that the signatures above the names Gina Acosta, Julieta Villadelrey, and Rosalynne Sanchez in the Office of the Vice President documents are their signatures.

Mr. Poa. We are willing to stipulate on that, Your Honor.

Ms. Kapunan. And lastly, Your Honor...

The Presiding Officer. So stipulated, duly noted.

Ms. Kapunan. ...that the signatures above the names Edward Fajarda, Maria Runa Catalan, Analyn Sevilla, and Gloria Jumamil Mercado in the DepEd liquidation documents are their signatures.

Mr. Poa. Willing to stipulate on that as well, Your Honor.

The Presiding Officer. So stipulated, duly noted.

Ms. Kapunan. Thank you, and we would like to thank Counsel for the Respondent for the stipulations, and—

Mr. Poa. Thank you, Your Honor.

The Presiding Officer. We would like to thank the Parties as well for abbreviating the proceedings and assisting this court insofar as shortening—

Ms. Kapunan. I think it has saved the Senate Judges 10 boxes, Your Honor.

The Presiding Officer. How many in total again?

Ms. Kapunan. We have 15 boxes, Your Honor.

The Presiding Officer. That's two-thirds. Good enough.

Ms. Kapunan. Two-thirds.

OFFER OF TESTIMONY BY COUNSEL FOR THE PROSECUTION

Atty. Kapunan made the following offer of the witness's testimony:

The Presiding Officer. Counsel may proceed with her offer for the testimony of this witness unless there are other stipulations. If there are none, you may proceed, Counsel, when you're ready.

Ms. Kapunan. Your Honors, please, we are offering the testimony of Mr. Roderick C. Wamil to prove the following:

- First, that Mr. Wamil was a State Auditor of the Commission on Audit Intelligence and Confidential Funds.
- No. 2, that *siya po ang nag*-conduct *ng* audit *ng* Office of the Vice President liquidation of confidential expenditures for the periods covering the fourth quarter of 2022, which is December 21 to 31, 2022, and the first, second, and third quarters of 2023.
- *Pangatlo, na si* Mr. Wamil *po ang nag*-conduct *ng* audit of the Department of Education liquidation of confidential expenditures for the periods covering the first, second, and third quarters of 2023.
- No. 4, *napansin ni* Mr. Wamil *na kulang-kulang ang mga dokumentong isinabmit* (submit) *ng* Office of the Vice President *at ng* DepEd for their liquidation of their respective confidential funds for the specified periods.
- No. 5, *at dahil dito, si* Mr. Wamil *ay nag*-issue *ng* audit and recommendations *na tinatawag na* Audit Observation Memorandum (AOM) dated September 14, 2023, and October 3, 2023, duly issued to the Office of the Vice President for the periods covering the fourth quarter of 2022 or the period December 21 to 31, 2022.
- No. 6, that Mr. Wamil also conducted the audit of the documents submitted by the OVP, through its letters dated October 19, 2023 and November 30, 2023, in response to the aforementioned AOMs.
- No. 7, that in accordance with Mr. Wamil's audit and recommendations, *nag*-issue *ng* Notice of Suspension, dated December 13, 2023, *sa* OVP.
- No. 8, in accordance with Mr. Wamil's audit and recommendation, an AOM dated February 1, 2024 was issued to the OVP for the periods covering the first and second quarters of 2023 and an AOM (Audit Observation Memorandum), dated August 8, 2024, was issued to the Office of the Vice President for the period covering the third quarter of 2023.
- No. 9, in accordance with Mr. Wamil's audit and recommendations, an Audit Observation Memorandum No. 2024-015, dated February 1, 2024, was duly issued to the DepEd for the periods covering the first and second quarter of 2023.

Likewise, Your Honor, we are offering the testimony of this Witness to identify and authenticate documents and likewise, lastly, to prove such other matters as are relevant and material to the impeachment of Vice President Sara Duterte; and relevant as well to the aforementioned purposes.

The Presiding Officer. Comment from the Counsel for the Respondent on the offer?

Voice. Subject to cross, Your Honor.

The Presiding Officer. Subject to cross.

Counsel may proceed with her direct examination of the witness, Mr. Roderick C. Wamil, when she is ready. You may proceed.

DIRECT EXAMINATION OF THE WITNESS

Atty. Kapunan conducted the direct examination of the witness as follows:

Ms. Kapunan. Thank you, Your Honor. With the permission of the Presiding Officer,

Honorable Senator-Judges.

Magandang umaga, Mr. Witness.

Mr. Wamil. *Magandang umaga po.*

Ms. Kapunan. *Kumusta na po kayo ngayon?*

Mr. Wamil. I am feeling a bit anxious *lang po* as of this moment.

Ms. Kapunan. *Nerbiyos?* Anxious? Okay. *Huwag kang mag*-anxious.

Please state your name again—your name, your age, and occupation, and other personal circumstances, Mr. Witness.

Mr. Wamil. I am Roderick C. Wamil, 34 years old, and currently an Audit Team Leader of the Commission on Audit, Pasay City.

Ms. Kapunan. Before I ask you about your present occupation, give us an educational background. What is your educational background, Mr. Witness?

Mr. Wamil. *Ako po ay nagtapos ng* Bachelor of Science in Accountancy from the Central Luzon State University *at ng* Juris Doctor degree from the Arellano University School of Law.

Ms. Kapunan. So, you are both an auditor and a lawyer.

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Okay. *Ngayon, nagtrabaho ka sa* COA?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. How long have you been working for the Commission on Audit?

Mr. Wamil. I have been with the Commission on Audit for more than 11 years po.

Ms. Kapunan. Eleven years. And what position in the COA do you presently hold?

Mr. Wamil. I presently hold the position *po* of Attorney IV of the Commission on Audit.

Ms. Kapunan. *Ano iyong* Attorney IV?

Mr. Wamil. Ma'am, *ano po, iyong* description of the plantilla—*iyong* position *po na hinahawakan ko*, but currently *po*, I am an Audit Team Leader *po sa* Commission on Audit, Pasay.

Ms. Kapunan. Okay. Before you were assigned to the Commission on Audit, Pasay, what was your previous position with the COA?

Mr. Wamil. Before my assignment *po sa* Commission on Audit, Pasay, I was previously assigned as a State Auditor *po* of the Intelligence and Confidential Fund Audit Office of the COA.

Ms. Kapunan. *Itong* COA-ICFAO, I-C-F-A-O?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Could you give us a background? *Ano itong* COA-ICFAO?

Mr. Wamil. *Ang* COA-ICFAO *po ay iyong* office under the Office of the Chairperson in-charge with the conduct of the post-audit *po ng* liquidation of the confidential fund and intelligence fund of the various government agencies which include National Government Agencies, the Government-Owned or Controlled Corporations, and the Local Government Units *po*.

Ms. Kapunan. *Nabanggit ninyo ang* intelligence *at* confidential funds. For our understanding—*para maintindihan namin ngayon, ano ang* intelligence funds *at ano ang* confidential funds?

Mr. Wamil. *Ang* intelligence funds *po* under the Joint Circular 2015-01 *ay iyong* lump-sum appropriation *po na* provided in the budget of the agency concerned with respect to their intelligence operations, while—

Ms. Kapunan. *Ano naman ang* confidential fund?

Mr. Wamil. *Ang* confidential fund *po*, based on the Joint Circular 2015-01, *ay iyong* lump-sum appropriation *po ng* concerned agency *para sa kanilang* confidential expenses.

Ms. Kapunan. As you earlier said—*sinabi mo kanina, na ang* office *ng* ICFAO *ang nag-o-*audit *ng* National Government Agencies. *Anong ibig sabihin ng nagko-*conduct *ng* audit? *Anong klaseng* audit *ang ginagawa ng* COA-ICFAO?

Mr. Wamil. *Ang* audit *po na ginagawa ng* COA-ICFAO *ay* compliance post-audit *po*.

Ms. Kapunan. What do you mean by compliance post-audit?

Mr. Wamil. When we say compliance post-audit *po*, we evaluate a certain subject matter which is covered by the audit with respect to a certain criteria *po* which is usually *po* iyong applicable laws, rules, and regulations and in case of the confidential and intelligence fund, *ini*-evaluate *po namin iyong* liquidation *noong* confidential and intelligence fund based *doon sa* criteria *na* presented *ng* Joint Circular 2015-01.

At kapag sinabi naman pong post-audit, *ginagawa po namin iyong* audit after the fact of the disbursement. *So, ini*-evaluate *po namin kung iyong* disbursements *ay* properly supported with complete documents as required by the applicable rules and regulations and *kung iyong* disbursements *po ay hindi* illegal, *hindi* irregular, or *hindi* improper.

Ms. Kapunan. *At sa pag*-conduct *na sinabi ninyong* post-audit, *ano ang basehan na ginagamit natin*?

Mr. Wamil. *Ang ginagamit po namin sa* ICFAO *ay iyong* Joint Circular 2015-01.

Ms. Kapunan. Can you tell us, *ano itong* Joint Circular 2015-01?

Mr. Wamil. *Ang* Joint Circular 2015-01 *ay iyong nagpo*-provide *po ng* guidelines on the entitlement, the use, the release, the reporting *po, at iyong* audit *ng* confidential fund *at ng* intelligence fund of the various government agencies.

Ms. Kapunan. If I show you a document now entitled, and this for appreciation of the Honorable Senate Impeachment Court is being flashed on the screen, with the permission of the Presiding Officer.

The Presiding Officer. Counsel may do so and may proceed.

Ms. Kapunan. I am showing to you now a document entitled the Joint Circular 2015, which for identification has been marked as Exhibit P-1-4-e for the prosecution.

Showing to you this document—we have here, Your Honor—we are being assisted here by our associate, Atty. Mark Vega.

The Presiding Officer. Assisting Counsel may approach.

Likewise assisting Counsel for the Respondent may approach the witness.

Voice. Thank you, Your Honor.

The Presiding Officer. While we are waiting, Counsel, Atty. Kapunan, would you like to identify this document as previously marked so that we can have it on the record and for the record?

Ms. Kapunan. Your Honor please, Mr. Witness, what relation does this joint circular have to the joint circular that you mentioned *na basehan ng inyong* audit, post-audit?

Mr. Wamil. *Ito po 'yung* same joint circular *po na basehan po ng aming* audit *sa* ICFAO.

Ms. Kapunan. *Bakit tinatawag ito na* joint circular?

Mr. Wamil. *Tinatawag po itong* joint circular *dahil ito po ay resulta ng* joint efforts *ng* Commission on Audit, *ng* Department of Interior and Local Government, *ng* Department of the Budget and Management, *ng* Department of the National Defense, *at ng* Governance Commission for GOCCs.

Ms. Kapunan. So, *ito ay* five government agencies, *tama?* And since when *naging basehan ito ng mga* post-audit *ng* national government agencies?

Mr. Wamil. *Naging basehan po ito ng* audit *ng* ICFAO *sa* confidential and intelligence funds *ng* various government agencies *noong* January 8, 2025—2015 rather, *noong na*-approve *po ito.*

Ms. Kapunan. Mr. Witness, *ikaw ay* familiar *sa* joint circular *na ito?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. If I show you Section 4.8—being flashed on the screen, Your Honors, with the permission of the Presiding Justice. *Sa* Section 4.8 *na nakikita natin sa* screen, *ano-ano*, what kind of confidential expenses can be incurred using confidential funds?

Mr. Wamil. Under item 4.8 *po* of the Joint Circular 2015-01, the confidential funds shall be used only for the following confidential expenses: *Una po 'yung* purchase of information necessary for the formulation and implementation of—

Ms. Kapunan. *Ano pa? Dahan-dahan natin. Unang-una*, 4.8, *anong una?*

Mr. Wamil. *Ang una po ay 'yung* purchase of information necessary for the formulation and implementation of program, activities, and projects relevant to the national security and peace and order.

Ms. Kapunan. Being flashed on the screen, Your Honor, is the pertinent provision cited.

Pangalawa? Ano pa ang examples *ng* confidential funds or *kung ano ang puwedeng paggamitan ng* confidential funds?

Mr. Wamil. *Pangalawa po ay 'yung* rental of transport vehicle related to confidential activities.

Ms. Kapunan. Also being flashed on the screen for easy reference.

Pangatlo, ano pa?

Mr. Wamil. *Pangatlo po 'yung* rentals and the incidental expenses related to the maintenance of safehouses.

Ms. Kapunan. What else, Mr. Witness?

Mr. Wamil. *Pang-apat po 'yung* purchase or rental of supplies, materials, and equipment for confidential operations that cannot be done through regular procedures without compromising the information-gathering activity concerned.

Ms. Kapunan. What else, Mr. Witness? *Ano pa?*

Mr. Wamil. *Panglima po 'yung* payment of rewards to informers, who must not be employees of the concerned government agency, subject to three conditions: first is *'yung* approval by the head of the agency; second, it must be supported with documents evidencing the success of the information-gathering and/or surveillance activities on account of the information given by the informer; *pangatlo 'yung* it must be directly related to the conduct of the specific confidential activities of authorized agencies.

Ms. Kapunan. For purposes of the records, Your Honor, the witness cited 4.8.1 up to 4.8.7 of the joint circular—

Mr. Wamil. *Ahm, hanggang* 4.8.5 *pa lang po.*

Ms. Kapunan. Okay, sorry, huh. What else, Mr. Witness?

Mr. Wamil. *Pang-anim po* is to uncover or prevent illegal activities that pose a clear and present danger to the agency personnel or property, or other facilities and resources under the agency protection, done in coordination with the appropriate law enforcement agencies. And last *po 'yung* others that may be authorized by the GAA or other special laws.

Ms. Kapunan. 4.8.1 up to 4.8.7 *ang ni*-refer *po ng ating* witness. Section 4.8 of the joint circular.

Base rin sa joint circular *na ito, ano naman—kung mayroong mga puwede, ano naman ang mga hindi puwede? Iyong mga bawal na* confidential—alleged confidential—expenses?

Mr. Wamil. Under 4.11 *po, may* specific expenses *po na in*-enumerate *na hindi puwedeng paggamitan ng* confidential fund. *Una po, 'yung* salaries, wages, overtime, additional compensation, allowance, or other fringe benefits of officials and employees who are employed by the government in whatever capacity or elected officials, except when authorized by law. *Pangalawa 'yung* representation, consultative fees, or entertainment expenses, *at pangatlo 'yung* construction or acquisition of buildings or housing structures.

Ms. Kapunan. For the record, Your Honor, reference is made to 4.11.1 up to .2 and as well as .3.

Mr. Witness, *sa pag*-interpret, when you interpret these regulations and this joint circular and sections that you mentioned, *ano*—what terms of compliance are you thinking about? *Ito ba ay* substantial compliance or strict compliance?

Mr. Wamil. Strict compliance *po*, Madam.

Ms. Kapunan. *Bakit*, Mr. Witness? Why do you follow strict compliance instead of substantial compliance?

Mr. Wamil. We follow *po* strict compliance since what is involved *po ay* public funds, so *dapat* strict *'yung* accounting and auditing rules to prevent *'yung* misuse *ng* fund.

Ms. Kapunan. And this is—I am sorry, this is expressly stated in the joint circular? What you said, strict compliance.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Okay. Now, nine years *ka,* you said, sa COA-ICFAO—

The Presiding Officer. With the permission of Counsel, Mr. Witness, you mentioned—it is mentioned in the JMC—that it should be strictly interpreted, and you said it is in the JMC. Where?

Mr. Wamil. *Sa* last paragraph *po ng* 1.0, Your Honor.

The Presiding Officer. Last paragraph *ng* 1.0. So, in the rationale?

Mr. Wamil. *Yes po*, Your Honor.

The Presiding Officer. Thank you. You may proceed, Counsel.

Ms. Kapunan. Now, Mr. Witness, you mentioned earlier *na* nine years *ka na* with the COA-ICFAO *at mayroon kang minention* (mention) that you audited—post-audited— certain government agencies.

Mr. Wamil. Yes.

Ms. Kapunan. During your term, what years were you incidentally with the COA-ICFAO?

Mr. Wamil. I was with the COA-ICFAO *po* from September 2014 until February of 2024.

Ms. Kapunan. Okay. In this period of time, from 2014 to 2024, could you tell us how many Vice Presidents have you audited?

Mr. Wamil. *Tanging noong* time *lang po ni Bise Presidente Sara Duterte.*

Ms. Kapunan. But there were three. Who were the Vice Presidents during this period?

Mr. Wamil. *Ang naging mga Bise Presidente po* since I assumed with ICFAO in 2014 *ay si dating Vice President Binay at si dating Vice President Leni Robredo, at 'yung ating* incumbent Vice President *po na si Sara Duterte.*

Ms. Kapunan. *So, tatlong* Vice President. Vice President Binay, Vice President Robredo *at* Vice President Sara Duterte. *Sino-sino sa kanila ang in*-audit *mo tungkol sa* confidential funds?

Mr. Wamil. *Buhat po noong nag*-assume *ako noong* 2014, *tanging si Bise Presidente Sara Duterte lang po 'yung aking na*-audit *na may* confidential fund.

Ms. Kapunan. *Bakit,* Mr. Witness? *Bakit Vice President Sara Duterte lang ang in*-audit *mo ng* confidential funds?

Mr. Wamil. *Dahil po* since *noong nag*-assume *po ako noong* 2014 *sa* ICFAO, *wala pong* appropriation for confidential fund *si dating Vice President Binay at si dating Vice President Robredo. Tanging si Vice President Sara Duterte lang po 'yung nagkaroon ng* appropriation for the confidential funds.

Ms. Kapunan. And in the same period of time, 2014 to 2024, *kasama ba sa mga* national agencies *na minention* (mention) *mo ang* Department of Education?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. And during this period, 2014 to 2024, *sino-sino ang mga* secretaries ng Department of Education?

Mr. Wamil. *Sa pagkakaalala ko po, ang mga naging* DepEd secretaries *po ay sina dating* Secretary Luistro, *dating* Secretary Briones at *ang ating Bise Presidente* in her concurrent capacity as the DepEd secretary during that time *po*.

Ms. Kapunan. *At sino sa tatlong ito, sino-sino sa mga* secretary *ng* DepEd *ang* in-audit *mo* for confidential funds?

Mr. Wamil. *Tanging si Bise Presidente Sara Duterte lang po* as the DepEd secretary.

Ms. Kapunan. *Bakit,* Mr. Witness?

Mr. Wamil. *Dahil siya lang po 'yung naging* DepEd secretary *na nagkaroon ng* confidential funds *ang* DepEd.

Ms. Kapunan. And could you tell us how much was the confidential funds of the Vice President that you said you audited?

Mr. Wamil. May I clarify *po kung anong* office *po 'yung tinutukoy ninyo*?

Ms. Kapunan. Office of the Vice President.

Mr. Wamil. *Sa* Office of the Vice President *po, ang kanilang naging* confidential fund *ay* from the fourth quarter of 2022 until third quarter of 2023 *ay* P125 million per quarter. So *ang* total *po noon ay* P500 million.

Ms. Kapunan. *Magkano naman ang* confidential funds *na* in-audit *mo sa* DepEd, Department of Education?

Mr. Wamil. *Ang in-*audit *ko naman po sa* Department of Education, since *ang kanilang* cash advances *ay* from the first quarter of 2023 until the third quarter of 2023, *at mayroon silang* P37.5 million quarterly cash advances, so *ang naging* total *po noon ay* ± 112.5 million.

Ms. Kapunan. Thank you, Mr. Witness.

Ngayon, you said that you conducted the post-audit of both offices. *'Pag nagko-*conduct *ng* post-audit, *ano ang niri-*require *na* documents *para sa* confidential funds?

Mr. Wamil. *Ang niri-*require *po namin na* documents *ay 'yung mga* requirements as provided under the Joint Circular 2015-01 *o 'yung mga tinatawag na* liquidation documents *po*.

Ms. Kapunan. *Ano-ano ang mga* liquidation documents *na ito?*

Mr. Wamil. Based on the joint circular *po, 'yung mga* liquidation documents *na iyon ay 'yung kanilang* liquidation reports, *'yung* disbursement voucher *na ginamit nila, 'yung* LANDBANK checks, *'yung* obligation request, *'yung kanilang* physical and financial plan, *'yung kanilang* accomplishment reports *po,* and *'yung* proof of submission *noon* to the Office of the President, the Senate President and the Speaker of the House, *'yung* certification of the accountable officers on the utilization of the confidential fund, *'yung* designation *po noong* special disbursing officer *kapag hindi si* head of agency *'yung magiging* disbursing officer, *'yung* fidelity bond *ng* accountable officers, *at 'yung kanilang* specimen signatures *po*.

Ms. Kapunan. Okay. Your Honor, please, these liquidation documents submitted by the Office of the Vice President and the DepEd are among the stipulated documents of the Counsel for the Respondent, Your Honor.

But for easy reference, may we also ask permission to flash them on the screen for the better appreciation of the Senator-Judges?

The Presiding Officer. Counsel—

Ms. Kapunan. I am sorry.

The Presiding Officer. Please proceed.

Ms. Kapunan. And may I ask Atty. Peña to please show these documents to our witness for purposes of comparison?

The Presiding Officer. Assisting Counsel may approach the witness, likewise Assisting Counsel for the Respondent, if they so wish.

Mr. Poa. For the Respondent Counsel. Thank you.

The Presiding Officer. This is for the information of the Senator-Judges given that the documents stipulated to earlier were merely enumerated so that the Senator-Judges may be apprised of the documents that have already been admitted to and stipulated to by both parties.

Counsel may proceed.

Ms. Kapunan. Thank you, Your Honor.

Since stipulated, there is no need really to compare. But I am showing now to you, and this is being flashed on the screen with the kind permission of Presiding Judge, a copy of physical financial plan approved on December 13, 2022, marked as Exhibit P-I-14 for the prosecution.

The Presiding Officer. And likewise, for the record, on the part of the Defense marked as D-I-23-OVP.

Mr. Poa. That is correct, Your Honor.

Ms. Kapunan. Yes, Sir. Yes, Your Honor.

The Presiding Officer. Will the witness please respond?

Ms. Kapunan. *Sa* bottom portion, there appears a signature under the words— *mayroon pong* signature *sa* words "Approved by" there. *Anong ibig sabihin ng* "Approved by"?

Mr. Wamil. *Ang ibig sabihin po noong* "Approved by" *ay in*-approve *po noong nakapirma 'yung* contents *noong* physical and financial plan *po* based on that document.

Ms. Kapunan. Okay. *At sinabi mo*, "Approved by" *ay in*-approve *kung sino man ang nakalagay na* signature *diyan. Kaninong* signature *naman ang nasa* bottom portion *ng ating* Exhibit P-I-14?

Mr. Wamil. *Kay Bise Presidente Sara Duterte po.*

Ms. Kapunan. Why are you familiar? *Bakit mo kilala? Bakit mo alam ang* signature *ni Vice President Duterte?*

Mr. Wamil. *Dahil* among their submissions *po ay 'yung kanilang* specimen signatures, *at kasama po doon 'yung* specimen signature *po ni* Vice President. *At 'yung kanyang pirma po doon sa* specimen signature submitted *ay kaparehas po ng pirma niya dito sa* physical and financial plan *na ito.*

Ms. Kapunan. Okay. *Pinakita sa iyo ang isang* physical and financial plan, which you said is a faithful reproduction of the submissions. And this is now being shown on the screen. *Ano-ano ang* observations *mo dito sa* physical and financial plan approved on December 13, 2022?

Mr. Wamil. *Hindi po siya* compliant to the joint circular *dahil 'yung* first column, which is the programs, activities, and projects, *hindi po in*-indicate *noong* OVP *'yung kanilang* specific confidential activities *na kanilang paggagamitan ng* confidential fund as required under item 4.2 of the joint circular.

Ms. Kapunan. *Hindi ito* specific, according to you, and according to 4.2 of the joint circular. Can you please enlighten us, *ano itong* Section 4.2 *ng* joint circular?

Mr. Wamil. Under item 4.2 *po ng* joint circular, all requests or allocations for CF must be supported with a physical and financial plan, which must indicate the proposed amount allocated for each program and activity *dahil ito po 'yung magiging* basis for the disbursement *ng kanilang* confidential fund.

Ms. Kapunan. *At 'yung mga sinabi mo, nakikita ba diyan sa dokumentong iyan?*

Mr. Wamil. *Wala*—based *po* on this submitted physical and financial plan, *hindi po nakikita rito 'yung kanilang* specific confidential activities *na kanilang pagbabasehan sa kanilang* disbursement.

Ms. Kapunan. Okay. Apart from this, *'yung nakita mo sa* column one, *ano pang ibang* observations *ang masasabi mo dito sa dokumentong ito*?

Mr. Wamil. Since *'yung* columns for the expected outcome, as well as *'yung* column for the physical target, must match *po 'yung* specific confidential activities. So *hindi rin po naka*-match or *hindi rin* compliant *'yung* columns *po* as mentioned.

Ms. Kapunan. *At bakit*? Why do you say *na hindi* compliant *rin ito sa* joint circular?

Mr. Wamil. *Dahil po* since *hindi naman in*-indicate *po dito ni* Office of the Vice President *'yung kanilang* specific confidential activities, so *hindi po na*-match, based on the information as presented *po sa* document *na ito, 'yung laman noong* expected outcome *at 'yung* physical target *doon sa kanilang* specific confidential activities.

Ms. Kapunan. And, as you stated, what express provision of the joint circular does this violate?

Mr. Wamil. The item 4.2 *po* of the Joint Circular 2015.

Ms. Kapunan. 4.2 *na pinakita natin sa* screen. Okay.

Our next document, Mr. Witness, which we shall show you, is now a certified true copy of Land Bank of the Philippines Check No. 0000244027 dated December 20, 2022, Exhibit P-I-11-a, common exhibit of the Defense as well. Likewise being flashed on the screen, Your Honor.

Mr. Witness, what is the significance—*ano ang* significance—*ng* check *na pinapakita na ito* in relation to your audit of the Office of the Vice President's confidential funds?

Mr. Wamil. *Ang* significance *po ng tseke ay ito po 'yung* proof *na puwede na nilang i*-withdraw *'yung kanilang* cash advance.

Ms. Kapunan. Okay, *na puwedeng i*-withdraw *na 'yung* cash advance.

Ngayon naman, punta tayo sa second—another document.

Ms. Kapunan. ... I will show you now a disbursement voucher dated December 20, 2022. Again, common exhibit for the prosecution, this is Exhibit P-I-10-a, for the period December 20, 2022.

In the middle of this document, there appears a signature under the words "certified expense cash advance necessary lawful and incurred under my direct supervision and control." *Anong ibig sabihin nitong* "certified expense... under my direct supervision"?

Mr. Poa. Your Honors, we would like to object on that one.

The Presiding Officer. What is the pleasure of the counsel for the respondent?

Mr. Poa. Your Honors, that calls for a conclusion of law.

The Presiding Officer. I am sorry, Counsel?

Mr. Poa. That will call for a conclusion of law on the part of the witness, Your Honor. They are asking for what that means for the witness.

The Presiding Officer. Only in so far as how the witness interprets this provision, given that he audited these documents and are part of the submission.

Witness may answer.

Mr. Wamil. Based on this disbursement voucher *po*, *sinertify* (certify) *po* ni vice president *na iyong kanilang* cash advance *ay kailangan naayon sa batas at na*-incur *po* under her direct supervision.

Ms. Kapunan. And there is a signature here in this document. Whose signature is this, if you know?

Mr. Wamil. May I clarify *po kung anong* signature po *iyong tinutukoy*?

Ms. Kapunan. Above the name Sara Z. Duterte.

Mr. Wamil. That is the signature *po* of the vice president, Sara Duterte.

Ms. Kapunan. What else, if any, observation can you make as regards this document?

Mr. Wamil. Under the particulars portion *po*, *nakalagay na iyong* cash advance is for Calendar Year 2022, which is not compliant *po* with the joint circular, since under the joint circular *po*, the disbursement voucher shall state the duration of the implementation of the project, *pero* since this cash advance is for the fourth quarter, 2022, so *hindi po tama iyong nakalagay dito na iyong* cash advance is for the Calendar Year 2022.

Ms. Kapunan. *At ano naman,* again, *ano ang* violation *nito sa* joint circular?

Mr. Wamil. May I refer po to the joint circular, Your Honor, for the specific provision.

The Presiding Officer. Witness may refer to the joint circular previously marked.

Mr. Wamil. The specific provision *po* is the second sentence *po ng* Item 6.1.5 of the Joint Circular 2015-01.

Ms. Kapunan. Being flashed on the screen, Your Honor, Presiding Officer, with your kind permission.

The Presiding Officer. You may do so, Counsel.

Ms. Kapunan. Can you read for the record 6.1.5?

Mr. Wamil. 6.1.5 of the Joint Circular: Cash advances shall be limited to the requirements for three months. The disbursement voucher shall clearly state the duration of implementation of the projects. If the implementation of the projects will extend to more than three months, additional amount may be granted only after the liquidation of the previous cash advance. If, on the other hand, cash advances are drawn monthly, liquidation shall be done monthly. Cash advances shall be granted only upon the certification of the agency accountant stamped or printed on the disbursement voucher that previous cash advance for the same purpose, project, or activity given to the SDO requesting cash advance has been liquidated and proper accounting thereof was made in accordance with this joint circular.

Ms. Kapunan. *Ngayon naman,* I will show you, *kasi* liquidation *ang pinag-uusapan*, I will show you a liquidation report dated January 10, 2023. Again, common exhibit, this is Prosecution's Exhibit P-I-9-a, a liquidation report dated January 10, 2023.

In the middle of this document, by the bottom, there appears a signature under the words, "certified purpose of travel cash advance duly accomplished," Mr. Witness. And this certification...

The Presiding Officer. Counsel, just to correct you, "certified purpose of cash advance duly accomplished." There is no word "travel".

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Do you confirm, Counsel? You may proceed.

Ms. Kapunan. Yes, Your Honor. Certified purpose of travel cash advance—

The Presiding Officer. Of cash advance.

Ms. Kapunan. Of cash advance duly accomplished.

The Presiding Officer. Yes. You may proceed, Counsel.

Ms. Kapunan. Thank you for the correction, Your Honor.

What does this mean in terms of your audit?

Mr. Wamil. This means *po na sinertify* (certifity) *po ni* Vice President *na iyong layunin ng* cash advance *ay kanilang na*-accomplish.

Ms. Kapunan. And you said the vice president, whose signature is that?

Mr. Wamil. That is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. Okay. What is the significance of her signature to this document, if any?

Mr. Wamil. *Ang* significance *po ng kanyang pirma dito ay kanya nga pong sinertify na iyong* purpose *po noong kanilang* cash advance from the confidential fund *ay na*-accomplish *po* ng agency.

Ms. Kapunan. And what are your observations? *Ano ang mga* observations *mo*, if any, *sa dokumentong ito?*

Mr. Wamil. Actually, it is one of the *pro forma* annexes *po noong* Joint Circular 2015-01. *Siguro ang napansin ko lang dito ay iyong* period covered *na* December 21 to 31, 2022, since

the cash advance was supposedly for the fourth quarter of the 2022 of the OVP. *Pero* other than that *naman po,* this document is compliant *naman po* with the requirement of the Joint Circular 2015-01.

Ms. Kapunan. Again, *para maintindihan namin, sabi mo ang na*-observe *mo ay iyong* period. Mr. Witness, *anong* period covered *ito?*

Mr. Wamil. Based on this liquidation report *po, ang* period covered *ay* December 21 to 31, 2022.

Ms. Kapunan. What is the significance? *Bakit mo napansin itong* period *na ito?*

Mr. Wamil. *Napansin ko lang naman po iyon kasi iyong kanilang* cash advance, based on the physical and financial plan *po,* supposedly is for the whole fourth quarter of 2022. *Pero* based on this document *po, na*-disburse *lang siya* from December 21 to 31, 2022, or around 11 days.

Ms. Kapunan. Okay. *Sinabi mo* whole quarter of 2022. September—no, November, October—*sandali.* Can you enlighten me, *anong* quarter *dapat iyon?* October, November, December, *ang sinasabi mong* three quarters?

Mr. Wamil. Three months po.

Ms. Kapunan. Three months. Three months for the fourth quarter, *tama?*

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Three months for the fourth quarter. *Pero sabi mo ang ginastos na* funds, *magkano ang ginastos na* funds?

Mr. Wamil. Based on the documents *po* submitted, ₱125 million *po.*

Ms. Kapunan. In these three quarters? Three months?

Mr. Wamil. Based on the document *po,* it was supposed to be spent for the fourth quarter of 2022. So, three months *po*, supposedly, based on their physical—

Ms. Kapunan. *Bakit* supposedly, Mr. Witness?

Mr. Wamil. *Dahil iyon po iyong* supposed coverage *ng kanilang* cash advance for their confidential activities.

Ms. Kapunan. *At sinabi mo kanina* 11 days *ito ginastos, tama?*

Mr. Wamil. Based on the document, yes, ma'am.

Ms. Kapunan. Okay. Now, I am showing to you now another document which is an accomplishment report previously marked as Prosecution's exhibit P-I-7-A-i. Again, a stipulated document, common document with the defense.

What relation does this have? We request permission to have it flashed on the screen as well.

The Presiding Officer. You may do so, Counsel. Clerk of Court is so directed.

Mr. Wamil. Can you repeat the question *po,* ma'am?

Ms. Kapunan. Now, look at the screen and look at your document. What is the relationship of this accomplishment report that I am showing you in relation to those documents submitted by the Office of the Vice President?

Mr. Wamil. This is the same accomplishment report *po na sinabmit* (submit) *ni* Office of the Vice President *sa* ICFAO.

Ms. Kapunan. Okay. And there appears here in this document under the words "Approved by," whose signature is this?

Mr. Wamil. It is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. And the annotation "Approved by," in terms of your audit, what does this signify, if any?

Mr. Wamil. It signifies *po* that the signatory or the vice president approved the contents of this accomplishment report.

Ms. Kapunan. In relation to this particular document, what observations, *anu-ano ang napansin mo sa dokumentong ito?*

Mr. Wamil. *Napansin ko po na hindi po in-*enumerate *ng* Office of the Vice President *iyong kanilang* specific confidential activities *na kanilang ginawa.*

Ms. Kapunan. *Kailangan bang i-*enumerate *iyang mga* activities *na iyan*?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. *Bakit*, Mr. Witness?

Mr. Wamil. *Doon po kasi namin tinitingnan sa* audit *ng* ICFAO *kung iyong kanilang* confidential expenses or activities *ay* compliant *doon sa* Item 4.8 *ng* Joint Circular 2015-01. *Para malaman po namin kung iyong kanilang* expenses *ay* among the allowable expenses as provided under the Joint Circular 2015-01.

Ms. Kapunan. So, what basis did you have to determine if these were allowable expenses *kung wala namang dokumento*?

Mr. Wamil. *Katulad nga po ng sinabi ko, ang* basis *namin* to determine if allowable expenses *ay iyong* Item 4.8 of the Joint Circular 2015-01.

Ms. Kapunan. Thank you. Now, I am now showing to you a certified copy of the Office of the Vice President's certification dated January 10, 2022, notarized on January 16, 2023. Prosecution's Exhibit P-1.6-A. Likewise, a common exhibit with the Defense previously stipulated, being flashed on the screen with the kind permission of this Court.

The Presiding Officer. Counsel may do so.

Ms. Kapunan. *Dito sa baba, may pirma sa ilalim ng mga salitang* "attested." *Kaninong* signature *itong nakikita natin dito*?

Mr. Wamil. *Ah, ito po ay* signature *ni Bise Presidente Sara Duterte.*

Ms. Kapunan. *At anong ibig sabihin* under your circular *ng* "attested"?

Mr. Wamil. *Ang ibig sabihin po ng* "attested" *ay kaniyang kino-*confirm *at bini-*verify *na iyong* contents *ng* certification *na ito ay totoo.*

Ms. Kapunan. What other observations? *Anu-ano pa ang mga na-*observe *mo sa dokumentong ito?*

Mr. Wamil. *Ang napansin ko po dito ay iyong* date of execution *ng* certification, January 10, 2022.

Ms. Kapunan. *Ano pa?* January 10, 2022, why is this significant?

Mr. Wamil. Because it is supposedly the date of the execution *ng* certification *pero iyong kanilang* cash advance *ay* for the fourth quarter of 2022.

Ms. Kapunan. *Iyong* cash advance *nila ay para sa anong* period?

Mr. Wamil. For the fourth quarter *po* of 2022.

Ms. Kapunan. *Pero ang* certification *ay* January 10, 2022.

Mr. Wamil. Yes po, based on this document *po.*

Ms. Kapunan. And based on this document, when was it notarized?

Mr. Wamil. It was notarized *po* on January 16, 2023.

Ms. Kapunan. 2023. Okay. *Ano naman*, in your observation, what provision of the joint circular does this certification violate, if any?

Mr. Wamil. Actually, *ito po iyong isa sa* proforma annexes *ng* joint circular. So, *wala naman po kaming nakitang* violation aside from the date of the execution.

Ms. Kapunan. So, *iyong sinasabi mo, nakikita dito iyong* discrepancy *ng mga dates?*

Mr. Wamil. Based on this document *po*, yes, ma'am, *may discrepancy iyong* dates.

Ms. Kapunan. Okay. Now, *dahil diyan*, what action did you take, if any?

Mr. Wamil. After what po, ma'am?

Ms. Kapunan. After *itong nakikita mong* certification?

Mr. Wamil. *Ang naging* action *po namin* actually, *iyong naging* audit *namin* is *iyong* for the whole of the liquidation documents na *sinabmit* (submit) *ng* OVP. *Pero dito po, wala po kaming naging* particular finding *dito. Sinasabi ko nga po*, it is one of the annexes *po* under the Joint Circular 2015-01, and they submitted *naman po iyong* certification as required.

Ms. Kapunan. Okay. Earlier, *nagpakita tayo ng* certain liquidation documents, *iyong* physical and financial plan, *iyong* disbursement vouchers, *iyong* LANDBANK check, *iyong* liquidation report. What actions did you take, if any, after your evaluation of these documents submitted by the Office of the Vice President?

Mr. Wamil. After the evaluation *po* of those documents, since I noted that the documents are not compliant with the requirements of the Joint Circular 2015-01, I drafted an audit observation memorandum which I submitted for review to my division chief.

Ms. Kapunan. Can you tell us, Mr. Witness, *anong ibig sabihin ng* Audit Observation Memorandum or AOM?

Mr. Wamil. *Ang* Audit Observation Memorandum *po* under the Joint Circular 2015-01 *ay* written notification to the accountable officers and explaining to them or informing them the deficiencies *po* noted during the audit and requiring them to submit an explanation or to submit the documents being sought *po doon sa* AOM or both.

Ms. Kapunan. So *itong* AOM was on account of *sinasabi mong* discrepancies …

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. … *na na*-point out *mo na dito sa* Honorable Court. Now, if I show you a copy of this Audit Observation Memorandum that you mentioned, please identify the same.

The Presiding Officer. Assisting counsel for both parties may approach the witness.

Ms. Kapunan. Your Honor, please, again, this is a common exhibit. This is Exhibit P-I-12-a, dated September 14, 2023, for the prosecution, likewise a defense exhibit, Your Honor.

For the record, the witness is looking, well, is examining an Audit Observation Memorandum dated September 14, 2023, covering the period December 21 to 31, 2022, or an 11-day period.

The Presiding Officer. Proceed, counsel.

Ms. Kapunan. Can you tell us, Mr. Witness, what were your findings, if any, in relation to the audit of the Office of the Vice President's fourth quarter confidential funds liquidation?

Mr. Wamil. *Iyong* audit *po ng* confidential fund *ng* fourth quarter of 2022 of the OVP disclosed that, *una, iyong kanilang* physical and financial plan *ay hindi* compliant *doon sa* requirements *ng* Joint Circular 2015-01 *dahil hindi po in-indicate ng* OVP *iyong kanilang* specific confidential activities *na paggagamitan nila ng kanilang* cash advance.

Ms. Kapunan. So *una, hindi* compliant *ang* physical and financial plan *ng* Office of the Vice President.

Mr. Wamil. *Opo.* And under the same item *din po, iyong kanilang* accomplishment report *ay hindi rin* compliant *dahil hindi rin po naka*-indicate *doon iyong kanilang* specific confidential activities *na pinaggamitan nila ng kanilang* cash advance.

Ms. Kapunan. Your Honor, for easy reference, we are flashing these particular portions of the document being referred to by the witness.

Ano pa, Mr. Witness?

Mr. Wamil. *Pangalawa po, hindi po sinabmit* (submit) *ng* Office of the Vice President *iyong kanilang* documentary evidence of payments as required under item 4.12 of the Joint Circular

2015-01.

Ms. Kapunan. Can you remind us, *anu-ano itong mga dokumento na dapat sinabmit ng* Office of the Vice President to liquidate the confidential funds?

Mr. Wamil. Under the Joint Circular 2015-01, *iyong* documents *po na dapat i*-submit *ng* agencies concerned *po ay: una, iyong kanilang* liquidation report as proof of the liquidation; *pangalawa, iyong kanilang mga* documents *na ginamit nila sa* grant *ng* cash advance, which include the disbursement voucher, *iyong tseke, iyong* obligation request, *iyong* physical and financial plan, *at iyong—kasama din po iyong* accomplishment report *ng* agency, quarterly accomplishment report, *at iyong* proof of submission to the Office of the President, the Senate President, and the Speaker of the House. *Iyong* certification *po ng* accountable officer on the utilization of the confidential fund, *iyong* designation *ng* special disbursing officer in case the head of the agency *ay hindi po iyong* SDO. *Iyong* specimen signatures *po ng* signatories *ng* documents, *iyong* fidelity bond *po, iyong* certification from the agency accountant *na walang* unliquidated cash advances *iyong* SDO.

Ms. Kapunan. *At sinabi mo* earlier, "Na ito—"

Mr. Wamil. *At iyon po pala iyong* documentary evidence of payments.

Ms. Kapunan. So these are the documentary evidence required. *Sinabi mo* earlier in your testimony that there were discrepancies and insufficiencies in these documents submitted.

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. *Ano pa ang* observation *mo*, Mr. Witness?

Mr. Wamil. *Iyong pangatlo po, iyong* disbursement voucher *po ay—iyong* approval portion *ng* disbursement voucher *ay*—actually, *iyong katulad nga po ng nasabi ko kanina, iyong* disbursement voucher, *ang nakalagay na* period covered *ay* Calendar Year 2022, which is inconsistent with the physical and financial plan *dahil ang naka*-indicate *po doon sa* physical and financial plan, *iyong* cash advance *ay* for the fourth quarter of 2022.

Ms. Kapunan. *Ano pa, mayroon pa ba?*

Mr. Wamil. *Iyon lang po,* ma'am.

Ms. Kapunan. *Mayroon mga sinabmit sa iyong mga* acknowledgment receipts. Mr. Witness?

Mr. Wamil. *Puwedeng paulit po ng tanong?*

Ms. Kapunan. *Wala pa. Sa* quarter *na ito, wala pa.* Okay. *Ngayon,* in the last page of this document, there appears a signature on top of the name "Nilda Plaras." Who is this Nilda Plaras, if you know?

Mr. Wamil. *Si* Assistant Commissioner Nilda Plaras *po iyong* head of the ICPAO during that—this time po.

Ms. Kapunan. And how do you know that this is her signature?

Mr. Wamil. I saw her sign other documents, and her signature on those documents. It's the same po with her signature in this AOM.

Ms. Kapunan. *Pagkatapos na*-issue *ng* COA-ICPAO *ng* office *mo itong* Audit Observation Memorandum, what happened next, if any?

Mr. Wamil. After *po ma-issue—tama po ba iyong tanong, ma*-issue?

Ms. Kapunan. Yes. *Pagkatapos na*-issue *ng—*

Mr. Wamil. *After ma*-issue—actually, after ma-issue *po ba iyong tanong niyo?*

Ms. Kapunan. Issue, I am sorry.

Mr. Wamil. After ma-issue *po iyong* AOM, *in*-attempt *po namin sa* ICPAO—in-attempt *noong* ICPAO *na i*-serve *iyong* AOM *doon sa* office address *ni* Office of the Vice President, *pero*—

Ms. Kapunan. *Na*-serve *ba ito sa* Office of the Vice President?

Mr. Wamil. *Hindi po, dahil hindi po siya tinanggap, dahil ang sabi po sa* ICPAO *ay wala pong* authorized person to receive the AOM.

Ms. Kapunan. When was this attempt at service of this AOM?

Mr. Wamil. It was around the second week of September of 2023 *po*.

Ms. Kapunan. So what happened next? *Noong hindi kayo* successful *mag*-serve *ng* AOM, what did you do?

Mr. Wamil. Actually, on the afternoon of the same day *po na nag*-attempt *si* ICPAO *na mag*-serve *ng* AOM, *nag*-submit *po si* Office of the Vice President *ng* revised accomplishment report *sa* ICPAO.

Ms. Kapunan. So on the same day, *hindi niyo na*-serve, but *nag*-submit *ng* revised accomplishment report *ang* Office of the Vice President. If shown to you a copy of this accomplishment report, Prosecution's Exhibit P-1-17-A.

The Presiding Officer. Assisting counsels of both parties may approach.

Ms. Kapunan. Also stipulated by the defense, common document.

Mr. Witness, *ano ang* significance, if any, *nitong* revised accomplishment report?

Mr. Wamil. *Ang* significance *po nito, dito po naka*-indicate *iyong* specific confidential activities *po na pinaggamitan ng* cash advance ng OVP. So as compared *po doon sa kanilang* initial accomplishment report *na isinabmit, wala po doon naka*-indicate *na* specific confidential activities.

Ms. Kapunan. Can you tell us, *ano ang* observation *mo dito sa mga nilista ni* Vice President *sa kaniyang* alleged activities to justify her confidential expenditures?

Mr. Wamil. Based on this document *po*, some of the line items as presented *po na* confidential expenses *ay hindi* among the allowable expenses under item 4.8 of the joint circular.

Ms. Kapunan. *Ano-ano ang mga* items *na iyon*?

Mr. Wamil. *Iyong* letter E *po, iyong* provision of medical and food aid for P40 million *at iyong* payment of incentives or traveling relative to confidential operations *na* P10 million.

Ms. Kapunan. *Isa-isahin natin. Sinabi mo na ang hindi puwede diyan iyong...*

Mr. Wamil. Letter E and letter F po.

Ms. Kapunan. Letter D?

Mr. Wamil. E? Letter E po?

Ms. Kapunan. E.

Mr. Wamil. And letter F.

Ms. Kapunan. What item is this and how much?

Mr. Wamil. *Iyong* letter E *po, iyong* provision of medical and food aid *na* P40 million *at iyong* letter F *na* payment of incentives or traveling relative to the confidential operations *na* P10 million.

Ms. Kapunan. *Bakit hindi* allowed *ang* medical expense for P40 million?

Mr. Wamil. *Dahil hindi po siya kasama doon sa* enumeration *ng* item 4.8 *at iyong* enumeration *po na iyon ay* exclusive. *Iyon lang po iyong* allowable confidential expenses based on the Joint Circular 2015-01.

Ms. Kapunan. What do you mean when you say the enumeration in the circular is exclusive? *Anong ibig sabihin ng* exclusive?

Mr. Wamil. *Kapag sinabi pong* exclusive *ay doon lang puwedeng gamitin.* So other than those enumerated *po ay hindi na po siya* allowed as confidential expenses.

Ms. Kapunan. So P40 million *na gamot, hindi* allowed. *Ano pa ang nakita mo diyan*?

Mr. Wamil. *Iyong* item B *po, iyong* payment of reward. *Kasi* aside from this accomplishment report, *hindi po sila nag*-submit *ng* any document evidencing the success of the information gathering or surveillance activities on account of the information given by the informer as required *po* under item 4.8.5 of the Joint Circular 2015-01.

Ms. Kapunan. So *sa* particular item *na iyan, iyong* payment of rewards, you are saying, our understanding is, *hindi sapat na magsabi lang ng pangalan. Kailangan* under the circular again?

Mr. Wamil. *Ang sinasabi po ng* circular *ay dapat mag*-submit *sila ng* document supporting the payment of reward *na nag-e*-evidence *ng* successful surveillance activity or information gathering on account of the information given by the informer.

Ms. Kapunan. So *kung may* payment of reward, *dapat may* supporting document *na nagpapatunay na* successful *ang* result *ng* activity *na iyan, iyong* information gathering. *Ang tanong sa iyo* Mr. Witness, *mayroon bang mga dokumentong isinabmit* to show the success of that surveillance?

Mr. Wamil. As of that time *po na isinabmit itong* revised accomplishment report *na ito, wala na po silang ibang isinabmit na* document evidencing the success of the information gathering or surveillance activities.

Ms. Kapunan. Mr. Witness, what happened, *noong isinabmit ba ng* Vice President *iyong sinasabi mong* revised accomplishment report *ay ni*-revise *ninyo rin ang* findings *ninyo sa* Audit Observation Memorandum?

Mr. Poa. Objection, leading.

The Presiding Officer. Objection is sustained. With the permission of the parties, earlier it was agreed by the senator-judges that we would be pausing, hopefully, in time for lunch, really, and it has gone beyond 12 o'clock. So before proceeding ... I presume, a common exhibit previously stipulated to by both parties, you're referring to the AOM of October 3, 2023... Let's pause in the meantime. With the permission of the parties again, in compliance with the agreement earlier made among the senator-judges, and we shall resume at one o'clock in order to afford the parties enough time for lunch. And again, with the indulgence of Atty. Kapunan, let's continue with the common exhibit stipulated to by the parties, particularly I'm referring to AOM dated October 3, 2023, before we go to the unstipulated portion of the acknowledgment receipts, which might take some time.

RECESS OF PROCEEDINGS

By agreement of the Senator-Judges and with the conformity of the parties, the Court went on a brief recess.

It was 12:13 p.m.

RESUMPTION OF TRIAL

At 1:05 p.m., the trial was resumed.

DIRECT EXAMINATION BY THE PROSECUTION
(*Continuation*)

The Presiding Officer. Mr. Wamil, you shall continue with your testimony under the same oath. The status is that we are in the direct examination of the witness, Mr. Wamil, by the Counsel for the panel of prosecutors, Atty. Lorna Kapunan.

Ma'am, you may proceed and continue when you are ready.

Ms. Kapunan. Thank you, Your Honor.

Mr. Witness, *kumain ka na ba*?

Mr. Wamil. Yes, Ma'am, *kumain naman po.*

Ms. Kapunan. *Kumain ka naman ano... kasi itatanong ko sa iyo, kanina sinabi mo,* Mr. Witness, *na nag*-submit *ng* revised accomplishment report *ang* Office of the Vice President *at sinabi mo na marami pa ring* discrepancies *at kulang-kulang ang mga dokumento.* What did you do? *Anong ginawa mo,* if any, *pagkatanggap mo nitong* revised accomplishment report?

Mr. Wamil. *Noong natanggap ko po iyong* revised accomplishment report, I gave due consideration *po doon sa kanilang* supplemental submission. And then *nag*-issue *po kami ng* supplemental AOM in consideration of their additional submission.

Ms. Kapunan. Why was it necessary to issue another AOM? *Bakit kailangang mag*-issue *ka pa ng isa pang* audit observation memorandum?

Mr. Wamil. Since *hindi naman po na*-issue *iyong aming* first AOM *dahil hindi nga po nila na*-receive, so *wala po kaming*—I mean, under our rules *po*, AOM *po talaga iyong aming i*-issue if we note findings *doon sa kanilang* submission *sa* ICFAO.

Ms. Kapunan. Flashed on the screen, Your Honors, Mr. Presiding Officer, with your permission, is this AOM referred to by this witness.

Mr. Witness, can you walk us, *pakisabi sa ating lahat dito, ano ang mga na*-observe *mo dito sa* AOM *na isinabmit* ?

The Presiding Officer. Witness may refer to the document and may be assisted by assisting counsels for both parties.

Mr. Wamil. Based on the evaluation *po noong* documents, *doon sa kanilang—katulad nga po noong sinabi ko kanina, doon sa, doon sa—katulad noong nasa* first AOM *po namin,* since *wala pa rin silang isinabmit na* documentary evidence of payments, so *ni*-reiterate *po namin dito sa aming* second AOM *iyong kanilang* non-submission of the documentary evidence of payments.

Tapos katulad din po noong sinabi ko kanina, since *doon sa kanilang* revised accomplishment report *ay mayroong* items for the provision of medical and food aid for P40 million *at* payment of incentives or traveling expenses relative to the confidential operations of the OVP *na* P10 million, *na hindi* allowable expenses based on the item 4.8 of the Joint Circular 2015-01. And also, *doon sa kanilang* revised accomplishment report, *mayroon po silang* item for the payment of rewards *pero wala silang isinabmit na* any document evidencing the success of the information gathering or surveillance activities pursuant to the information given by the informer.

And also, *nakasama din po sa aming* findings *iyong kanilang hindi isinabmit na* special budget request *at hindi rin po nila isinabmit iyong* proof of submission *nila ng kanilang* revised accomplishment report to the Office of the President, the Senate President, and the Speaker of the House.

And lastly *po, doon sa* disbursement voucher *kasi, ang nag*-approve *po noon ay si* Assistant Secretary Lemuel G. Ortonio, which is not compliant with the joint circular *dahil* according to the joint circular, it shall be the responsibility of the head of the agency to approve the cash advances.

Ms. Kapunan. Okay. *So na*-mention *mo dito iyong* P40 million *na ginastos ng* Office of the Vice President *para sa gamot,* medicines.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Walang* supporting document, Mr. Witness?

Mr. Wamil. As of this time po, *wala po silang ibinigay na* supporting document.

Ms. Kapunan. *Ito ring* P10 million *na ginamit bilang* liquidation *sa* travel expenses ng Office of the Vice President *para sa* confidential fund. *Ano-anong mga dokumento ang isinabmit para dito*?

Mr. Wamil. *Puwede pong paulit po ng tanong,* Ma'am?

Ms. Kapunan. Ten million pesos *ang sinabi mong* travel funds *na ginamit ng* Office of the Vice President *galing sa kaniyang* confidential funds. *Mayroon bang isinabmit na dokumento ang* Vice President *para i*-liquidate *itong* P10 million travel funds *niya*?

Mr. Wamil. *Wala po silang isinabmit na* document supporting that disbursement *po*.

Ms. Kapunan. *Itong mga* payment of rewards— *magkanong* payment of rewards?

Mr. Wamil. *Ang kanilang* payment of rewards *po ay* P10 million based on the submitted revised accomplishment report.

Ms. Kapunan. Okay. *Itong* P10 million *na ginastos o ibinayad* ng Office of the Vice President *sa mga nagbigay ng*—information *ba ito*?

Mr. Wamil. Payment of rewards for the rewards.

Ms. Kapnnan. Rewards.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Mayroon bang mga dokumentong isinabmit ang* Office of the Vice President *para i*-liquidate *itong paggamit ng* confidential funds *niya sa* rewards?

Mr. Wamil. *Wala po silang isinabmit na dokumento po* in support of the payment of rewards as of the date *ng* AOM *po*.

Ms. Kapunan. After issuing, *sabi mo, may* Audit Observation Memorandum *na* previously marked for reference as Exhibit P-I-12-B *na* common exhibit with the Respondent. *Pagkatapos na*-issue *itong* AOM, *anong nangyari* afterwards, if any?

Mr. Wamil. After *po ma*-serve *noong* ICFAO *iyong* both AOMs *po*, *nagbigay si* Office of the Vice President *ng kanilang* response.

Ms. Kapunan. And if I show you a copy of this response of the Office of the Vice President, will you be able to identify the same?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Your Honor, please, again this is a stipulated document.

The Presiding Officer. Assisting counsel of both parties may approach the witness to guide him as to the document being identified.

Ms. Kapunan. This is Exhibit P-I-12-C for the Petitioner.

Ito bang response ng Office of the Vice President, *in*-evaluate *mo din*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At anong* findings *mo,* if any?

Mr. Wamil. Actually *po,* before *ko na*-evaluate *itong* response *na ito, nag*-submit *pa sila ng* additional response *sa amin at sabay po namin inevaluate iyong kanilang* both responses.

Ms. Kapunan. So *dalawang* response?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At ano ang* findings *mo sa dalawang* response *na ito*?

Mr. Wamil. *Sa* response *po kasi nila*, they attached the documentary evidence of payments. So *nagkaroon po kami ng* finding about the various payment of rewards made based on the submitted documentary evidence of payments *na naka*-attach *doon sa* response *nila* in the form of acknowledgment receipts. So, based on the acknowledgment receipts *na isinabmit po, nagkaroon sila ng* payment of rewards in cash, in medicine, and in various goods. *At lahat po noong kanilang* payment of rewards *ay walang naka*-attach *na* any document supporting the success of the information gathering activity or surveillance activity on account of the information given by the informer.

And also *po, nagkaroon din sila ng* various purchases based on the documentary evidence of payments. *Iyong kanilang binili na* medicines and various goods, which were given as rewards, *iyong kanilang binili na* supplies, *iyong binili nila na* tables and chairs, and desktops, printers, and computers, *pero iyong* supporting document *lang po noon ay* acknowledgment receipt instead of official receipts or sales invoices.

And, also, with respect to the payment *po noong* tables and chairs and desktop printers and computers, *hindi po nila in*-indicate if those purchases were really intended for the confidential operations of the OVP.

Ms. Kapunan. *Sa* joint circular *na sinabi mong* guidelines *para sa* liquidation report *ng*

Office of the Vice President, *bakit sinasabi mo na walang* supporting document *itong* tables and chairs *na binili, itong* desktop, *itong* medicine, *itong* supplies? *Anong kailangan mo na* supporting document?

Mr. Wamil. Actually, since *ang* involved *po ay* purchases, then those purchases should

have been supported with sales invoices and official receipts instead of the acknowledgment receipt *lang po.*

Ms. Kapunan. In other words, Mr. Witness, *itong* acknowledgment receipt *walang kasamang mga resibo*?

Mr. Wamil. Yes, Ma'am. *Wala po silang in*-attach *na resibo.*

Ms. Kapunan. *Hindi ba* confidential *iyan kung saang* drugstore *ka bumili ng* medicine?

Mr. Wamil. *Hindi naman po siguro* confidential *kung ang pagbibilhan mo ay mga* drugstore. *Kasi ang* confidential *po mismo ay iyong pag-gagamitan, hindi iyong pagbibilhan. Magkaibang bagay po kasi iyon.*

Ms. Kapunan. *Iyong mga* grocery *na binilhan ng mga sari-saring* grocery *at* supplies, *hindi ba* confidential *dapat ang mga pangalan ng* grocery *na iyan*?

Mr. Wamil. *Hindi naman po kailangang maging* confidential *iyong pangalan noong mga* groceries. *Katulad nga po ng sinabi ko, ang* confidential *ay iyong pag-gagamitan, hindi iyong pagbibilhan at magkaibang bagay po kasi iyon.*

Ms. Kapunan. *Iyong* hardware stores *na pinagbilhan ng mga* tables and chairs *at saka* desktop, *hindi ba* confidential *iyong mga pangalan ng mga* hardware stores *na iyan*?

Mr. Wamil. *Hindi rin po* necessarily *na* confidential *iyong pangalan noong* hardware *dahil, iyon nga po, hindi naman* confidential *iyong pinagbilihan, kung hindi iyong paggagamitan noong kanilang pondo.*

Mr. Poa. Your Honor.

Ms. Kapunan. At this juncture, Your Honor, may we manifest—

The Presiding Officer. With the permission of Counsel for the panel of prosecutors—

Yes, what is the pleasure of the Counsel?

Mr. Poa. Your Honor, may we move to strike out the responses of the witness to those questions as he is not competent and qualified to answer, especially since he is not pointing to any provision of the JC (Joint Circular) as to his opinion on whether confidential *o hindi ang mga pangalan ng mga* drugstores, *ang mga pangalan ng mga* sari-sari stores, Your Honors. I think that is beyond his competence, Your Honor, as an auditor.

Ms. Kapunan. If I may respond?

Mr. Poa. Unless, Your Honor, he can point to a specific provision in the joint circular.

Ms. Kapunan. Your Honor, please.

The Presiding Officer. Counsel for the panel of prosecutors— Atty. Kapunan may respond before the Chair makes a ruling.

Ms. Kapunan. Your Honor, please, Your Honor. First of all, they are asked and answered. Counsel should have timely objected when being asked. Three times he was asked.

Secondly, Your Honor, I don't think it is accurate to say that this has no basis because earlier, *pinaghirapan po namin ipakita iyong mga* particular provisions ng Joint Circular 2015 *para i*-point out *ano-ano ang mga puwedeng gamitan ng* confidential funds *at ano-ano ang puwedeng paggamit* or *bawal na paggamit ng* confidential funds.

And this witness, Your Honor, based on the circular, did say that whatever activity that is, must be related to the physical and financial plans submitted by the Office of the Vice President and/or the DepEd. For instance, tables and chairs, what particular surveillance activity or operation or terrorist surveillance are tables and chairs and desktops and medicines and supplies related to?

The payment of rewards, Your Honor, again, this witness cited the particular provision of the joint circular that says the payment of reward should not stop there. According to the joint circular, it should point to particular documents that would show or point to that activity by which the rewards were deserved, Your Honor. So, it is very clear in the circular, Your Honor.

The Presiding Officer. The Chair will make a ruling.

Asked and answered as correctly pointed out by Counsel for the panel of prosecutors. Aside from that, the witness is competent to testify as to how he evaluated the submissions and the response letters given by the Office of the Vice President in relation to the AOMs he issued that were all based on JMC No. 15-01.

Mr. Poa. Your Honor, I will not be asking for reconsideration, and I will submit to the ruling of the Court.

I just want to make it of record that when we say asked and answered, Your Honors, I gave leeway to the opposing counsel to ask the question, basically because I did not think the question was objectionable, but it is the answer that I'm asking to be stricken out based on the competence of the witness, because there is no provision under the JC that says *na iyong* sari-sari store *ay hindi* confidential.

But again, Your Honor, I just wanted to put that on the record, but I will abide by the ruling of the Honorable Presiding Officer, Your Honor.

The Presiding Officer. Duly noted, Counsel for the Respondent. And you may note a continuing objection should the Counsel for the panel of prosecutors continue with this line of questioning.

Mr. Poa. Thank you, Your Honor.

The Presiding Officer. Attorney Kapunan, you may proceed.

Ms. Kapunan. Thank you, Your Honor.

At this juncture, Your Honor, may we manifest for the record that in accordance with our request for stipulation, we had presented, for stipulation, to Counsel for the Respondent 845 acknowledgment receipts, Your Honor, that would show recipients of the various amounts mentioned in relation to disbursement of confidential funds, their names, what they were spent for, and the dates of receipt, Your Honor.

Sadly, Counsel for the Respondent has refused, despite this being common exhibits for the Prosecution and Defense, Your Honor, Counsel has refused to stipulate.

May I repeat that now: We are not stipulating as to the contents, which will be properly identified in part because we will not present all 845 documents, Your Honor.

The Presiding Officer. What does Counsel for the Respondent say?

Ms. Kapunan. But may we know from Counsel if he will attest to its existence and that these were documents they, themselves, Your Honor, submitted to the COA-ICFAO by way of their liquidation. These are their very own documents by way of liquidation to the confidential funds which were allotted and spent by the Office of the Vice President and the DepEd, but for the meantime, for the Office of the Vice President, Your Honor.

The Presiding Officer. Attorney Poa.

Ms. Kapunan. These very same documents are what they submitted to the COA-ICFAO, Your Honor.

Mr. Poa. Your Honor, I beg the indulgence of the Honorable Court as well as the distinguished opposing counsel, but we really cannot stipulate on these matters precisely because the insinuation that these were the very documents that the OVP and DepEd submitted to COA is very much in question, Your Honors, because we can easily raise the issue on chain of custody.

I'm not saying we will, but that is always on the table. And precisely, Your Honors, although they are labeled as common exhibits, we marked them separately, Your Honor. We did not have markings on the same documents, Your Honor, and that is our position. But again, I beg the indulgence and the patience, Your Honor, of the distinguished opposing counsel and the Honorable Court.

Ms. Kapunan. Can I just—my last manifestation, Your Honor, anent these acknowledgment receipts, Your Honor. You will note from the acknowledgment receipts that these are certified true copies of receipts submitted to the COA-ICFAO, Your Honor. They're not documents from the prosecution. They are documents which this witness, by way of subpoena *duces tecum* and *testificandum*, produced before this Court, Your Honor. So, the provenance, the source of these documents, and there is a certification issued by his office, show that there should be no doubt as to where these documents came from; As to their existence, Your Honor, there should be no doubt.

The Presiding Officer. May the Presiding Officer ask, are we talking about the same number of documents to begin with? 847, correct, Counsel?

Ms. Kapunan. 845, Your Honor.

The Presiding Officer. Eight hundred forty-five? Counsel for the Respondent?

Mr. Poa. I'm confirming now, Your Honor.

The Presiding Officer. Are the common exhibits for both Prosecution and Respondent 845 documents?

Mr. Poa. Your Honor, the problem here is during the marking, there were inconsistencies with the number of ARs that were presented between each party, Your Honor, and that is why we cannot stipulate on the same.

Now, as to the question on whether we have the same number for the fourth quarter, we are still verifying, Your Honor, but I am afraid I will waste the Court's time now if we verify further.

The Presiding Officer. Anyway, Counsel, Atty. Kapunan, unfortunately, if they are not willing to stipulate, the court cannot twist their hand into so stipulating for whatever reason they may have. So, kindly proceed as you intended to.

Ms. Kapunan. We submit, Mr. Presiding Officer.

Mr. Witness. *Noong nag-e*-evaluate *ka ng* post-audit evaluation *ng* documents, liquidation documents submitted to you, to your office, by the office of the vice president, were there evidence or documents submitted to your office to show how payments were made?

Mr. Wamil. *Ang tanging isinumite lang po nila* in support of their payments *po ay iyong* documentary evidence payments in the form of acknowledgment receipts.

Ms. Kapunan. Okay. And will you please tell this court, this Impeachment Court, if you, in the course of your post-audit, carefully evaluated acknowledgment receipts?

Mr. Wamil. *Ang ginawa ko po* upon receipt of those acknowledgment receipts, *tinabulate (tabulate) ko po lahat ng* acknowledgment receipts *na iyon* based on their purpose, based on their—*iyong kung kailan po iyong* dates of payment, and then based on the amount *po na binayaran nila* as provided *po doon sa* acknowledgment receipts.

Ms. Kapunan. You mentioned, Mr. Witness, that you prepared your own tabulation?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. And did you bring them with you, this tabulation?

Mr. Wamil. I brought it *po* with me.

Ms. Kapunan. Can you share them with us?

Mr. Wamil. Your Honor, may I be allowed *po* to share the tabulation?

The Presiding Officer. Witness may refer to his notes with respect to the tabulation, yes.

Ms. Kapunan. Your Honor, please. I think Defense Counsel will note that this is not a pre-marked document during the pre-trial, but we had made a reservation that we will be marking documents in the course of this witness' testimony.

The Presiding Officer. Assisting Counsel for the parties may approach the witness and view the document being referred to by the witness.

Ms. Kapunan. While Counsels for the Respondent are perusing the document, Your Honor, may we have this marked as Exhibit P-I-29?

The Presiding Officer. Later on, you may do so. The Clerk of Court is so instructed to make the corresponding marking after—in due course, rather.

Witness may answer the question.

Mr. Wamil. Can you repeat the question po?

Ms. Kapunan. Okay. Mr. Witness, you said earlier in answer to my question that you received acknowledgment receipts and that you made a tabulation *kung ano-ano itong mga* acknowledgment receipts.

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Okay. We don't have a copy now and we reserve the right to provide Counsel for the Respondent a copy, but can you share with us your findings based on your notes or your tabulation?

Mr. Wamil. Based on my tabulation *po, napansin ko* na some of the payments were dated December 2023, which is beyond the scope *po noong* covered *ng kanilang* cash advances. And *iyon nga po, katulad noong nasabi ko kanina, may mga* payment of rewards *po* sila either in cash, in medicines, and in various goods *pero wala na po silang isinubmit (submit) na* any document *na* support or evidence, document evidencing the success of the information gathering activity on account of the information given by the informer. And also—

Ms. Kapunan. How did you prepare your tabulation?

Mr. Wamil. *Noong* time *po na ibinigay sa akin iyong* acknowledgment receipts, *doon ko po tinabulate (tabulate) iyong* payments based *doon nga po sa* purpose *po noong* payment, *doon sa* date *po noong* payment, and the amount *po na binayaran doon sa* recipients.

Ms. Kapunan. Will your tabulation show, and can you share with us if it does, *ano ang sinabi mong mga* purposes *na naka*-indicate?

Mr. Wamil. Yes *po. Nakalagay po sa* tabulation *ko iyong* purpose.

Ms. Kapunan. Can you read from your notes, please, on Page 1?

Mr. Poa. Your Honor, just to manifest, for the record, while he is perusing his notes.

The Presiding Officer. Counsel for the Respondent.

Mr. Poa. That when I inspected the document, it seems to be a privately encoded document, a printout without any signature of who prepared it. Just a manifestation, Your Honor, just to put that on record.

The Presiding Officer. Do you confirm, Mr. Witness?

Mr. Wamil. Yes *po,* Your Honor. Since it is a personal notes *po* so *hindi ko na pinirmahan iyon* tabulation.

The Presiding Officer. Duly noted.

Ms. Kapunan. How many pages is your tabulation?

Mr. Wamil. Nineteen pages *po*.

Ms. Kapunan. Your Honor, please. This P-I-29, which is a tabulation consisting of 19 pages, we will request that they, at the appropriate time, be submarked as P-29-I-A up to—and series, Your Honor.

The Presiding Officer. So ordered.

Ms. Kapunan. Can you read from your tabulation? What is on Page 1? How many names are there—total, if you recall, and based on your tabulation?

Mr. Wamil. Can you repeat your question *po*?

Ms. Kapunan. Based *sa* tabulation *na ginawa mo, na sinabi mo, na* summary *ng mga* acknowledgment receipts, how many is the total of the acknowledgment receipts?

Mr. Wamil. Based on the acknowledgment receipts *po, ang lumalabas na* expenses *ay* P125,150,000.

Ms. Kapunan. One hundred twenty-five million, one hundred fifty thousand.

Mr. Wamil. One hundred fifty thousand.

Ms. Kapunan. For what period is this, Mr. Witness?

Mr. Wamil. Based on the documents *po na* submitted to us, December 21 to 31, 2022. *Pero katulad nga po ng sinabi ko,* some of the dates *po doon sa* acknowledgment receipts *ay* dated December 2023.

Ms. Kapunan. Okay. *Sinabi mo na ang* total is P125,150,000. *Magkano ba ang ibinigay na* confidential funds?

Mr. Wamil. Based on the documents submitted to ICFAO, P125,000,000 *po*.

Ms. Kapunan. *May* discrepancy. *Hindi tugma,* P150,000 *na butal.*

Mr. Wamil. Based on the documents *po*, yes, *may* discrepancy *po iyong* acknowledgment receipts and the accomplishment report.

Ms. Kapunan. Okay. Thank you for pointing that out.

Ano pa ang dapat malaman namin sa tabulation *mo*?

Mr. Wamil. *Mayroon po silang—katulad po noong sinabi ko kanina, mayroon silang* purchases *na ginawa. Pero iyon nga po,* supported *lang noong* acknowledgment receipts instead of sales invoices or official receipts.

Ms. Kapunan. Do you have an amount, Mr. Witness?

Mr. Poa. May I approach Your Honor?

The Presiding Officer. Counsel may do so.

Mr. Wamil. I think *nasa* Notice of Suspension *po iyong* amount. May I be allowed *po* to refer to the Notice of Suspension?

The Presiding Officer. This is a stipulated document right, Counsel?

Ms. Kapunan. Yes, Your Honor. The Notice of Suspension is.

The Senate President. The Notice of Suspension?

Ms. Kapunan. We will present—we will ask again the question in due course.

The Presiding Officer. Kindly ask the question again, Counsel for the Panel of Prosecutors.

The witness is asking for permission to refer to the Notice of Suspension to answer the question.

Assisting Counsels may approach.

Mr. Wamil. Based on this Notice of Suspension, actually, *wala pong* total *pero nandito po iyong* breakdown *noong amounts* per type of purchase *po*.

Ms. Kapunan. Okay. Can we go through that breakdown of amounts based on your Notice of Suspension, which is a common exhibit of the Prosecution and the Defense?

Mr. Wamil. *Opo*. As to the various goods which were given as rewards, P34,857,000; as to the medicines which were given as rewards—

Ms. Kapunan. *Sandali*, P34 million for rewards.

Mr. Wamil. As to the medicines po which were given as rewards, P24,930,000; as to the purchased supplies, P11,813,000; as to the tables and chairs, P500,000; and as to desktop computers and printers, P3 million.

Ms. Kapunan. What else, Mr. Witness?

Mr. Wamil. *Hindi pa rin po nila pala sinubmit* (submit) *iyong* proof of submission *noong* Revised Accomplishment Report to the Office of the President, the Senate President, and the Speaker of the House.

Ms. Kapunan. Okay. *Ngayon,* if we show you a select few of these acknowledgment receipts, would you be able to identify them?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Your Honor, can we ask our attorney, Mark Peña—can I mention his name because his mother *daw* is watching?

The Presiding Officer. Assisting Counsels may approach for both parties.

Ms. Kapunan. Atty. Mark Peña.

Your Honor, the witness is being presented, for the record, 845 acknowledgment receipts in a box. And for purposes of reference, these have been marked as Exhibits P-I-8 and series for the Prosecution.

The Presiding Officer. How many boxes, Counsel?

Ms. Kapunan. Three boxes, Your Honor.

The Presiding Officer. What was the folder earlier given to the witness by Attorney Peña?

Ms. Kapunan. The folder given, Your Honor, is just one of the folders, Your Honor.

The Presiding Officer. Inside the box?

Ms. Kapunan. Inside the box. So, for the record, Your Honor, Attorney Peña showed to the witness a sample folder of, a folder which is among the 845 documents inside, several folders inside three boxes.

The Presiding Officer. Containing the 845 exhibits?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Assisting Counsel may show the witness a sample of the 845 acknowledgment receipts contained in a folder.

So, Mr. Wamil, is this one of the 845 documents that you examined in relation to acknowledgment receipts pertaining to confidential funds allegedly spent for the period covering December 21 to December 31, 2022?

Mr. Wamil. Yes, sir. Yes *po*, Your Honor.

The Presiding Officer. Your witness, Counsel.

Ms. Kapunan. Okay. If I show you some—the Defense? Could you please go over briefly the other folders?

Your Honor, please, may we ask for a three-minute recess for this?

The Presiding Officer. For what purpose, Counsel?

Ms. Kapunan. So he can go over the folders and so I can sit down.

The Presiding Officer. Trial is suspended for—How many minutes, Counsel?

Ms. Kapunan. Three, Your Honor.

The Presiding Officer. Three minutes then.

SUSPENSION OF TRIAL

Upon request of Counsel for the Prosecution, Attorney Kapunan, the session was suspended.

It was 1:40 p.m.

RESUMPTION OF TRIAL

At 1:50 p.m., the trial was resumed.

MANIFESTATION OF THE COUNSEL FOR THE PROSECUTION

Attorney Kapunan argued that the 845 acknowledgment receipts constitute voluminous documentary evidence that cannot be individually examined in court without causing undue delay. Citing Rule 130, Section 3(c), in relation to Section 7 of the *Revised Rules on Evidence*, she maintained that the Original Document Rule allows the presentation of summaries when the evidence consists of numerous documents and the fact sought to be established is only the general result of the whole.

She explained that the Counsel for the Panel of Prosecutors would present a tabulation, previously marked as Exhibit P-I-29, summarizing the contents of all 845 acknowledgment receipts, in lieu of offering each receipt individually. According to Attorney Kapunan, the tabulation is intended to establish that the amounts reflected in the acknowledgment receipts, which were submitted as liquidation for confidential funds, were not disbursed in accordance with Joint Memorandum Circular 2015-01. She likewise reserved the Panel of Prosecutors' right to present and examine selected acknowledgment receipts to illustrate and substantiate the contents of the summary.

In response, Attorney Poa stated that the Counsel for the Respondent had no objection to the application of Rule 130, Section 3(c) in relation to Section 7, without prejudice to its right to challenge the accuracy of the tabulation, question the authenticity or the presentation of the underlying documents during cross-examination, and to obtain copies thereof. Presiding Officer Escudero acknowledged these reservations, and Attorney Poa confirmed that the summary would remain subject to cross-examination.

RULING OF THE PRESIDING OFFICER

Presiding Officer Escudero ruled that the Counsel for the Prosecution may proceed under Rule 130, Section 3(c), in relation to Section 7 of the *Rules on Evidence*, recognizing that the acknowledgment receipts constitute voluminous documentary evidence. For the guidance of the Senator-Judges, he explained that the summary was being presented in lieu of individually presenting and examining the numerous acknowledgment receipts, without dispensing with or diminishing the existence of the original acknowledgment receipts.

DIRECT EXAMINATION OF THE WITNESS
(Continuation)

Ms. Kapunan. Thank you, Your Honor, for the ruling.

Now I will show you a select few of these acknowledgment receipts. And for better appreciation of the Honorable Impeachment Court, we will be flashing some select few.

Exhibit P-I-8-184. Showing to you, Mr. Witness, this exhibit. It is an acknowledgment receipt in the name of Mary Grace Piattos for the amount of P70,000. Please peruse this document and tell us if this is among the acknowledgment receipts that you said you received and evaluated based on the submissions of the Office of the Vice President.

Mr. Wamil. This AR *po* is among the acknowledgment receipts submitted by the OVP to ICFAO.

Ms. Kapunan. Before we go to this particular exhibit in the name of Mary Grace Piattos for P70,000, tell us, Mr. Witness, *ano ba talaga ang ibig sabihin ng* acknowledgment receipt?

Mr. Wamil. Well, *kapag sinabing* acknowledgment receipt—actually, *wala siyang* provision *doon sa* joint circular *pero ito kasi ay parang* proof of *na-receive noong* payee *iyong ibinayad sa kanya.*

Ms. Kapunan. So, acknowledgment receipt, as the name suggests, acknowledges *na na-*receive*?*

Mr. Wamil. *Na-*receive *niya iyong* payment from the payor *po.*

Ms. Kapunan. So, *ina-*acknowledge *ng isang* Mary Grace Piattos *na tumanggap siya ng—magkano?*

Mr. Wamil. Based from this acknowledgment receipt *po, tumanggap po si* Mary Grace Piattos *ng* P70,000 for the payment of rewards, close and open parenthesis (medicines).

Ms. Kapunan. *Ano—bakit dalawa ito?* Payment of rewards *at saka* medicines. *Anong ibig sabihin, ang binayad sa kanya na* reward *ay gamot?*

Mr. Wamil. *Hindi ko po ma-*determine based on this document alone *po kaya kami nagpapa-*submit *ng* additional documents. And also, since it is payment of rewards *po, hindi rin po* enough *lang na* acknowledgment receipts, *kailangan din pong ma-*comply *iyong* provision *noong* joint circular as to the payment of rewards.

Ms. Kapunan. Okay. So, *itong* Mary Grace Piattos acknowledgment receipt *ay sinasabi mo na* violation *ito ng* joint circular. *Bakit?*

Mr. Wamil. *Dahil hindi po ito* properly supported by document evidencing success *po,* which is required under 4.8.5 of the Joint Circular 2015-01.

Ms. Kapunan. Okay. Incidentally, Mr. Witness, *kapag mayroong pangalang* Mary Grace Piattos, *kayo ba ay nag-*i-investigate or *kasama ba ng* post-audit *ninyo ang mag-*ascertain *kung sino ba itong* Mary Grace Piattos?

Mr. Wamil. Since what we do *po* is compliance audit, so *ang naging basehan lang namin ng* audit *ay kung ano iyong nakalagay or iyong pini-*prescribe ng Joint Circular 2015-01. *Pero doon sa* joint circular *naman po kasi, hindi naman nakalagay doon na kailangan tingnan namin iyong* recipient *noong* payment.

Ms. Kapunan. Okay. I will show you another document marked for the Prosecution, Atty. Peña, P-I-8-619. Another Piattos, named Rene Piattos. *Pakibasa.* The amount is 100—

The Presiding Officer. Counsel, it's Renan Piattos.

Ms. Kapunan. Renan, I'm sorry. Renan Piattos.

Renan Piattos. *Ang* amount *ay* P110,000. *At ang date ay* 12/27/2023, being flashed on the screen for better appreciation of the Honorable Impeachment Court.

What observation can you make or have you made as regards this acknowledgment receipt?

Mr. Wamil. Based on this acknowledgment receipt *po, binayad po siya noong* December 27, 2023, which is one year *po* after *noong* supposedly coverage *ng kanilang* cash advance for confidential fund.

Ms. Kapunan. *Kailan ba ibinigay ulit itong* cash advance?

Mr. Wamil. December 27, 2023 *po*, based on this document.

Ms. Kapunan. *Pero* what actually is the correct date, if you know?

Mr. Wamil. I cannot determine po the correct date based on this document, *pero dapat po kasi ay pasok siya doon sa* coverage *ng kanilang* cash advance, based on the document submitted to ICFAO.

Ms. Kapunan. So, *hindi ito pasok?*

Mr. Wamil. Yes, Ma'am. Based on this document, *iyong* period of payment—*iyong* date of payment *po ay hindi pasok doon sa* coverage ng *kanilang* cash advance.

Ms. Kapunan. *Anong tawag doon, iyong hindi pasok*, discrepancy?

Mr. Wamil. *Hindi po siya* discrepancy. *Hindi lang talaga siya pasok. Parang* the payment was made outside the coverage *noong* cash advance.

The Presiding Officer. With the permission of Counsel, December 21 to December 31, 2022 *iyong* covered period *noong* disbursement *ng* confidential fund, Mr. Wamil, right?

Ms. Kapunan. Yes.

Mr. Wamil. Yes, Your Honor.

The Presiding Officer. So, when you say "*hindi pasok," hindi pasok doon sa* period *na iyon ng* December 21 to 31, 2022.

Mr. Wamil. Yes *po*, Your Honor.

The Presiding Officer. *Dahil* 2023 ang *nakalagay na taon* supposedly, *tama*?

Mr. Wamil. Yes, po, Your Honor.

The Presiding Officer. You may proceed, Counsel.

Ms. Kapunan. Okay. Twelve months *na hindi pasok*, 2023.

Exhibit P-I-8-413, in the name of Nova Santos for the amount of P85,000. *Anong* observation *mo dito sa* acknowledgment receipt *na ito*, if any?

Mr. Wamil. Since it is a payment of rewards *po*, in close and open parenthesis, (various goods), *dapat ay* supported *po ito ng* document of success as prescribed under Item 4.8.5 of the Joint Circular 2015-01.

Ms. Kapunan. *Ano bang kino*-consider *ng* COA-ICFAO *na* document of success?

Mr. Wamil. Actually, *wala hong* specific *na* document as prescribed under the joint circular. *Pero kapag may isinabmit* (submit) *po kasi sa amin, tsine*-check *namin* if the requirement of the joint circular is met. So, *tinitingnan po namin iyong* relationship between the successful information-gathering or surveillance activities *vis-à-vis iyong* information given by the informer.

Ms. Kapunan. I will show you now the P-I-8-531 in the name of Miko P. Harina, for P295,000. Again, *ang nakalagay dito, hindi pasok,* 12/31/2023.

Mr. Poa. Leading, Your Honor, objection.

Ms. Kapunan. I will reform.

The Presiding Officer. Kindly reform—

Ms. Kapunan. What can you say—what can you observe about the date indicated there, if any?

Mr. Wamil. The date *po* indicated in this document is December 31, 2023, as the date *po noong* receipt of payment by the—

Ms. Kapunan. And what significance can you draw, if any, from this date?

Mr. Wamil. It is outside *po doon sa* period *po noong kanilang* disbursement, which is December 21 to 31, 2022.

Ms. Kapunan. And the purpose? *Ano iyong* purpose *na naka*-indicate *diyan*?

Mr. Wamil. *Ang nakalagay po ay* payment of purchased supplies.

Ms. Kapunan. Okay. *Itong* purchased supplies *na ito*, P295,000 worth of purchase of supplies, what documents, if any, were submitted...

Mr. Wamil. *Ang sinabmit* (submit) *po nila*—

Ms. Kapunan. ... to indicate, *ano-ano ang mga* supplies, worth P295,000, *na binili noong* one year after, 12/21/2023? *Mayroon bang dokumentong isinabmit* (submit)? *At kung mayroon, ano-ano iyon*?

Mr. Wamil. *Wala po silang* document *na isinabmit* (submit). *Ito lang pong* acknowledgment receipt.

Ms. Kapunan. Okay. P-I-8-643, in the name of Janice Marie Revilla. *Na*-investigate *mo ba kung kamag-anak ito ni* Senator Bong Revilla, Mr. Witness? Mr. Witness?

Mr. Wamil. That is beyond *na po* of our scope of audit.

Ms. Kapunan. Okay. And the amount is P70,000, again, for purchase of information, dated 12-28-2022. Any observation on this acknowledgment receipt?

Mr. Wamil. *Wala naman po akong nakitang* observation *dito sa* acknowledgment receipt *na ito* since *iyong* purchase of information is among those allowable expenses *naman po* under the Joint Circular 2015-01.

Ms. Kapunan. Patty Ting. Patty Ting, P-I-8-567, for P150,000, 12-23-2022. *Parang hindi katiting ito*. Patty Ting, for purchase of information. *Ang* observation *mo*? Any observation?

Mr. Wamil. Since allowed *naman po ang* purchase of information under 4.8 of the joint circular, *wala naman po akong nakitang* observation with respect to this acknowledgment receipt.

Ms. Kapunan. P-I-8-545, in the name of Odie or Andy C. Lim for P50,000. An—Andy—ah, Andy Lim. *Kanya ko pala hindi mabasa*, Andy Lim. *Para kay* Andy Lim, P50,000, *ang date*, 12-21-2023. *Ano ang* observation *mo ulit, kung mayroon man*?

Mr. Wamil. *Iyong date* of payment *po*, December 27, 2023, is outside the coverage *po noong kanilang* period of disbursement, which is December 21 to 31, 2022.

Ms. Kapunan. *Kung mayroong* Andy Lim, *siguro dahil pikit.*

Mr. Poa. Objection, Your Honor. I am sorry, but I have been giving leeway to opposing Counsel, but I think she has been coloring, you know, the contents of the documents more than what is shown in the document itself.

Ms. Kapunan. Your Honor, I am just reading; it says here. And Counsel can refer.

Mr. Poa. No, Your Honor—

Ms. Kapunan. It says, "Andy Lim."

Mr. Poa. I think you know my point, Your Honor.

Ms. Kapunan. It is the way it is sound, Your Honor. It is like Patty Ting. That is the way it is spelled.

And the next one—maybe you will object again—it is Alejandro A. Pikit. I was gonna say, *kanya siguro madilim, eh pikit ang mata*. Pikit.

Mr. Poa. Exactly, Your Honor. Our point, Your Honor.

The Presiding Officer. Counsel for the Panel of Prosecutors, I think you know what the Counsel for the Respondent is talking about.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Kindly proceed accordingly.

Ms. Kapunan. Okay. Alejandro A. Pikit. P-I-8-544 for P90,000, and the date here, again, is 12-21-2023, purchase of information.

Any observation, Mr. Witness?

Mr. Wamil. *Iyong date* of payment *po na* December 21, 2023, based on this document, is outside *po doon sa kanilang* period of disbursement.

Ms. Kapunan. P-I-8-556, being shown to you and flashed on the screen, is for Feonna Biong for P80,000, 12-22-2022, also for payment of information. Any comment, Mr. Witness?

Mr. Wamil. *Wala naman po akong* particular observation on this AR *kasi iyong* purchase of information is allowed *naman po* under 4.8 of the joint circular.

Ms. Kapunan. And the last two, also for payment of information, P-I-8-654 is for Sisfrunio Balsac for P70,000; and P-I-8-615 for Gabriel S. Bisaya for P70,000, 12-27-2022. Any observations, Mr. Witness?

Mr. Wamil. *Iyong* date of payment *po na* December 27, 2023, which is outside coverage *po noong kanilang* period of disbursement.

Ms. Kapunan. Now, having shown you selected few of these 845 acknowledgment receipts, can you confirm now that the ones shown to you and those that are part of your summary stated in your tabulation are the documents submitted to you by the Office of the Vice President by way of liquidation of monies allegedly paid to alleged payees and for alleged purposes?

Mr. Wamil. Yes *po*, Ma'am.

Ms. Kapunan. I will go now to the Office of the Vice President. What happened next, if any?

Mr. Wamil. From what time—From what period *po iyong tinatanong ninyo*? From the date of—

Ms. Kapunan. After you received the response of the Office of the Vice President, what action did you take, if any?

Mr. Wamil. I evaluated *po* the response, the explanation contained in the response, as well as the documents *po* attached in the response, and *nag*-issue *po kami ng* notice of suspension *dahil hindi pa rin po* compliant *iyong kanilang* submission *sa* ICFAO.

Ms. Kapunan. Again, can you remind us what a notice of suspension is?

Mr. Wamil. Based on the Joint Circular 2015-01, a notice of suspension is a written notification to the head of the agency and the agency accountant informing them of the temporary disallowance in audit of the disbursement because it appears that the disbursement is illegal, irregular, or improper, and that they are required to submit an explanation or justification or the documents being sought in the notice of suspension, or both *po*.

Ms. Kapunan. If a notice of suspension is shown to you, P-I-13-a, which is a common exhibit with the Defense, would you be able to identify the same?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. And for a better appreciation of the Honorable Impeachment Court, we will be flashing the same on the screen.

Presiding Officer. Assisting Counsel of both parties may approach.

You may proceed, Counsel.

Ms. Kapunan. In your notice of suspension, which you said you issued, and which is a common exhibit, what were your recommendations thereat?

Mr. Wamil. In this notice of suspension *po*, *katulad po noong in*-explain *ko kanina, may mga* payment of reward *silang* ginawa, in cash, in medicine, and in various goods, *pero hindi po* supported—properly supported—with any document evidencing success, as prescribed po in Item 4.8.5 of the joint circular. That is observation No. 1 *po*.

Ms. Kapunan. We are flashing on the screen, and for easy reference, this has been boxed, Your Honor. What else?

Mr. Wamil. Also, in the NS *po, iyon, katulad din noong sinabi ko kanina, meron silang mga* purchases *na ginawa,* which is i*yong* purchases of medicine, which were given as rewards, *iyong* purchases of various goods—*iyong* purchases of various goods which were given as rewards, *iyong* purchased supplies, *iyong* tables, and tables and chairs, *at iyong* desktop printers and computers, *ay* supported *lamang ng* acknowledgment receipts instead of sales invoices or official receipts. And also, with respect to the purchased tables and chairs and desktop printers and computers, *hindi po nila in*-indicate if these purchases were intended for the confidential operations of the Office of the Vice President.

Ms. Kapunan. What else is here, in your notice of suspension?

Mr. Wamil. Third *po, iyong ibang* acknowledgment receipts *po*, *iyong* receipts of payment, *ay naka*-December 2023, *at iyong ibang* acknowledgment receipts *ay wala pong* date kung kailan *ni*-receive *ni* payee *iyong* payment *po*.

Ms. Kapunan. If these acknowledgment receipts—there are certain acknowledgment receipts dated 2023, if shown to you, would you be able to identify the same?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Showing to you now acknowledgment receipts dated December 20, 2023, beyond the period December—beyond the covered period of the last quarter of 2022. Please go over these documents.

The Presiding Officer. Assisting Counsels may show the witness the documents.

Ms. Kapunan. ... Your Honor, please, this notice of suspension, as I mentioned earlier, is a common exhibit, Your Honor. And I will call the witness to please take a look at Annex A of this notice of suspension, which appears to be a tabulation of these undated and dated 2023 acknowledgment receipts. Are you looking at it, Annex A?

What is the total, Mr. Witness, based on your Annex A of your notice of suspension, of the total amount for acknowledgment receipts issued for a period not covered by the confidential funds?

Mr. Wamil. Can you clarify *po iyong* question? *Iyong mga* dated December 2023 *po ba iyon*?

Ms. Kapunan. Yes, Mr. Witness.

Mr. Wamil. Based on this annex *po, iyong* total *noong mga* acknowledgment receipts *na* dated December 2023 *ay* P25,606,000.

Ms. Kapunan. For 2023, P25,606,000. What about confidential funds liquidated based on undated acknowledgment receipts *na walang* date? Undated. Is that also shown in your Annex A?

Mr. Wamil. Yes *po*, Ma'am.

Ms. Kapunan. Can you tell this Court how much that amount is for undated acknowledgment receipts *na walang petsa*?

Mr. Wamil. *Ang* total amount *po ay* P3,276,000 *po*.

Ms. Kapunan. Okay. And *pag tinotal* (total) *natin ito, magkano lahat itong nakalagay sa* Notice of Suspension *mo*?

Mr. Wamil. *Iyong* undated *at saka* December 2023?

Ms. Kapunan. Yes, Mr. Witness.

Mr. Wamil. *Bale ang magiging* total *po ay* almost P29,000,000 *po*.

Ms. Kapunan. *Sa* notice of suspension, what other findings are stated thereat?

Mr. Wamil. *Sa* Notice of Suspension *po, may* findings *din po* about some expenses *po na pinresent* (present) *doon sa kanilang* acknowledgment receipts *na hindi* presented doon *sa kanilang* accomplishment report.

Ms. Kapunan. What else, Mr. Witness?

Mr. Wamil. Number five *po doon sa* notice of suspension, *katulad po noong sinabi ko kanina, iyong* total expenses *nila* based on the acknowledgment receipts *ay umabot ng* P125,150,000, which is P150,000 in excess *po doon sa kanilang* total expenses based on the accomplishment report *na* P125,000,000.

Ms. Kapunan. Let me try to understand this. *Nag*-issue *ng ang* total *ay sobra. Nag*-liquidate *pero ang ni*-liquidate *nila ay sobra sa* amount *na* P150 million. I am sorry, 125.

Mr. Wamil. *Ang ginastos po nila* based on the acknowledgment receipts *ay sobra po* compared *doon sa laman noong kanilang* accomplishment report.

Ms. Kapunan. *May* discrepancy?

Mr. Wamil. *May* discrepancy *po na* P150,000.

Ms. Kapunan. What happened? *May* notice of suspension. What happened after you issued this notice of suspension, if any?

Mr. Wamil. After *po ma*-issue *iyong* notice of suspension *ay wala na po akong* personal knowledge since *na*-transfer *na po ako* to other audit sector *po* of the Commission on Audit.

Ms. Kapunan. Thank you, Mr. Witness.

We have just finished the liquidation of the last quarter of 2022.

We are mindful, Your Honor, of the request of the Presiding Judge to end at 2:30 (p.m.). Would you like us to continue? There are three more quarters for the Office of the Vice President and the Department of Education. We can start for 10 more minutes or we can end here.

The Presiding Officer. Let's end at 2:30, Counsel.

Let's try to use of the time. You can proceed with the first quarter of the OVP. All of these documents are admitted and stipulated to by the Counsel for Respondent anyway.

Ms. Kapunan. Yes, Your Honor.

Now, Mr. Witness, let us now go to the first quarter.

Mr. Witness, you mentioned earlier that aside from the fourth quarter of 2022, you also audited the OVP's liquidation of confidential funds for the first three quarters of 2023. You confirm that, Mr. Witness?

Mr. Wamil. Yes *po,* I confirm *po.*

Ms. Kapunan. If I show you the OVP's, the Office of the Vice President's response, dated November 30, 2023, a stipulated document and for Prosecution marked as Exhibit P-I-12-d, dated November 30, 2023—and we are showing it on the screen, Your Honors, for better appreciation by the Impeachment Court.

What, Mr. Witness, were, if any, were the liquidation documents submitted by the Office of the Vice President as regards the confidential funds received for first quarter and the second quarter of 2023?

The Presiding Officer. Counsel, just to point it out, I believe that the November 30 response pertains to the last quarter of 2022, not the first quarter of 2023.

Ms. Kapunan. Yes, Your Honor. Thank you for pointing it out, Your Honor.

For the first quarter of 2023, what documents were submitted by the Office of the Vice President by way of liquidation of the confidential funds for this period?

Mr. Wamil. The documents *po* submitted by the Office of the Vice President for the first and second quarter of 2023 include *iyong kanilang* liquidation report, *iyong* disbursement voucher, *iyong tseke, iyong* obligation request, their physical and financial plan for Calendar Year 2023, *iyong kanilang* quarterly accomplishment reports and *iyong* proof of submission *po noon doon sa* Office of the President, the Senate President, and the Speaker of the House, *iyong* certification *po noong* accountable officer on the utilization of the confidential fund, *iyong* designation *po noong kanilang* Special Disbursing Officer, *iyong* specimen signatures *noong* signatories *noong* documents, *at iyong* fidelity bond *po noong kanilang* accountable officers.

Ms. Kapunan. And, Mr. Witness, if these documents are shown to you, would you be able to identify the same? Again, Your Honor, the documents mentioned by the witness are stipulated documents.

The Presiding Officer. Counsel may approach.

Ms. Kapunan. Marked both by the Prosecution and Defense.

Showing to you, Mr. Witness, liquidation documents for the period covering February 6 to March 29, 2023, for another period April 25. Okay. Among the documents being shown to you is a physical and financial plan issued by the Office of the Vice President for Calendar Year 2023, being flashed on the screen, specifically a physical and financial plan dated January 20, 2023, marked as Exhibit P-I-14-a-1, common exhibit with the Respondent/Defense.

On the lower right side of this document, there appears a signature below the words "Approved by." Whose signature is this, Mr. Witness?

Mr. Wamil. This is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. And, again, tell us why you know this signature. Tell us.

Mr. Wamil. Because the OVP *po* submitted specimen signatures of the signatories *po* and one of the specimen signatures submitted is that of the Vice President, and her signature *po* on the specimen signature submitted is the same with her signature *po* on this document.

Ms. Kapunan. And in this very same document, there is a phrase "Approved by." What does this mean?

Mr. Wamil. *Ang ibig sabihin po noon ay in*-approve *po ni Bise Presidente iyong* contents *noong* physical and financial plan *na isinabmit* (submit) *sa* ICFAO.

Ms. Kapunan. Please take a look at these documents and tell us what significant observations have you made.

Mr. Wamil. Based on this document po, *hindi po naka*-indicate *doon sa* column A *iyong* specific confidential activities as required *po* under 4.2 of the Joint Circular 2015-01.

Ms. Kapunan. Why is this necessary?

Mr. Wamil. It is necessary *po* since under item 4.2 *po* of the joint circular, it shall be the basis *po noong* disbursements *ng kanilang* confidential fund.

Ms. Kapunan. What else did you observe, Mr. Witness?

Mr. Wamil. Since *iyong—hindi po naka*-enumerate *iyong kanilang* specific confidential activities, *iyong* columns for the expected outcome at *iyong* column for the physical target *ay hindi rin po kumpleto* since *hindi po naka*-match iyon *doon sa kanilang* specific confidential activities.

Ms. Kapunan. For the record, because it's not quite clear, could you read for the record what is there stated in the third column?

Mr. Wamil. In the third column *po*, physical target, letter A, number of identified areas with surveillance conducted and monitored, and letter B, percentage of activities implemented without untoward security-related incidents.

Ms. Kapunan. Okay. You mentioned number of areas. What specific number was indicated there?

Mr. Wamil. *Wala pong naka*-indicate *dito,* Ma'am.

Ms. Kapunan. There is no indication as to areas. What about where— specifically province, city—were these surveillances conducted?

Mr. Wamil. *Wala pong naka*-indicate *dito* based on this document *po.*

Ms. Kapunan. And why is that necessary, Mr. Witness?

Mr. Wamil. Actually, it is a plan—since it is a physical and financial plan, so *ito po talaga iyong* basis *nila* for their disbursement.

Ms. Kapunan. Okay. What else is indicated there?

Mr. Wamil. What—can you repeat your question *po*?

Ms. Kapunan. *Ano pa ang nakalagay diyan sa* third column *na binabasa natin kanina*?

Mr. Wamil. *Iyong dalawa lang po, iyong* A and B, number of identified areas and *iyong* percentage of activities implemented.

Ms. Kapunan. And, Mr. Witness, any other observation that you have made?

Mr. Wamil. *Katulad po noong sinabi ko kanina, dapat ay naka*-match *iyan doon sa kanilang* specific confidential activities. *Pero* since *hindi po naka*-enumerate *iyong kanilang* specific confidential activities, so *hindi rin po kumpleto iyong* information *doon sa kanilang* physical target.

Ms. Kapunan. *Ano naman*—based on this, *ano naman ang* provision—applicable provision—*ng* joint circular *ang* applicable *dito*?

Mr. Wamil. That *is iyong* item 4.2 po of the joint circular.

Ms. Kapunan. *Ano ang* 4.2 *natin ulit*?

Mr. Wamil. It provides there *po* that all allocations for confidential fund must be supported with a physical and financial plan which shall indicate the proposed amount for each project, programs, and activities where the disbursements from the confidential fund shall be based.

Ms. Kapunan. We now go to the last set of documents, which are also stipulated documents. Three more documents. I am showing to you three checks, specifically LANDBANK checks, a LANDBANK Check 00244053, dated January 31, 2023, previously marked as prosecution's Exhibit P-I-11-b. Again, this is a stipulated document.

What, if any, is the significance of this LANDBANK check being flashed on the screen, for easy reference?

Mr. Wamil. *Ito pong* LANDBANK checks, *ito iyong* proof *na puwede na nilang i*-withdraw *iyong kanilang* cash advance.

Ms. Kapunan. *At magkano ang* LANDBANK check *na iyan*?

Mr. Wamil. Based on this LANDBANK checks *po*, *ang amount po ay* ± 125 million per quarter from the first to third quarter of 2023.

Ms. Kapunan. Another check, LANDBANK Check No. 00245511, dated April 18, 2023, marked as Exhibit P-I-11-c, another stipulated document.

What is the significance of this check being shown to you, Mr. Witness, and being flashed on the screen, for easy reference of the Impeachment Court?

Mr. Wamil. *Ang* significance *po nito ay puwede na nilang i*-withdraw. It is a proof that *puwede na nilang i*-withdraw *iyong* amount of the cash advance.

Ms. Kapunan. And, Mr. Witness, these three checks and there is one last more—

The Presiding Officer. One more check, Counsel.

Ms. Kapunan. One more check, LANDBANK Check No. 000245664, dated July 13, 2023, marked as Prosecution's Exhibit P-I-11-d, also stipulated common exhibit.

Please take a look at this check. Tell us the significance of this check, if any.

Mr. Wamil. The significance of this check *po,* it is a proof *po na puwede na nilang i*-withdraw *iyong kanilang* cash advance for this quarter.

Ms. Kapunan. And this check submitted to your office—to the COA- ICFAO ...

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. ... are the very same checks that you identified this afternoon?

Mr. Wamil. Yes, Ma'am.

The Presiding Officer. With the indulgence of Counsel, you want to wrap up there and continue your direct tomorrow?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer discharged the witness and directed him to appear before the Impeachment Court at 10:00 a.m. the following day for the continuation of his testimony.

ADMINISTRATIVE MATTERS

The Presiding Officer informed the Impeachment Court that, pursuant to its July 20, 2026 ruling, the Anti-Money Laundering Council (AMLC), BDO Unibank, Philippine Savings Bank (PSBank), Metropolitan Bank and Trust Company (Metrobank), Security Bank, Land Bank of the Philippines (LANDBANK), and the Bank of the Philippine Islands (BPI) had submitted the subpoenaed documents to the Clerk of Court on July 30, 2026. He further informed the Court that:

- BDO Unibank requested an additional period of 10 banking days, or until August 13, to retrieve, compile, produce, and submit the documents covered by Item No. 3 of the subpoena, including all account transactions, records, ledgers, journals, and transaction logs.
- Security Bank likewise requested an additional 10 working days, or until August 13, 2026, to complete its compliance, informing the Court that due to the volume of records, it was unable to complete the printing of documents pertaining to GenCorp Industries, Inc. and Cale88 FOODS Corporation, two of the 20 entities covered by the subpoena. The Court granted the request and directed Security Bank to submit three certified true copies and five USB flash drives containing the complete electronic bank records for the two entities.

In view of the foregoing, the Court, through the Presiding Officer, resolved to:

1. NOTE AND GRANT the request by BDO Unibank and further directed BDO Unibank, as well as the other banks, government agencies, and offices concerned, to submit four additional USB flash drives containing electronic copies of the subpoenaed documents previously submitted;
2. NOTE and GRANT the request by Security Bank and directed the latter to submit three certified true copies and five USB flash drives containing the complete electronic bank records pertaining to Gencorp Industries, Inc. and Cale88 FOODS Corporation;

The Presiding Officer further informed the Senator-Judges that the Bureau of Internal Revenue (BIR) had submitted the subpoenaed documents after the Commissioner on Internal Revenue secured the required presidential authorization for their release pursuant to Sections 71 and 270 of the National Internal Revenue Code, in compliance with the Court's directive.

Finally, the Presiding Officer declared that subpoenaed documents be furnished to the parties only after all required submissions had been completed, to ensure that both parties would have an equal opportunity to examine, photocopy, and study the records.

ORDER OF THE PRESIDING OFFICER

The Presiding Officer announced that, with the authorization of the Senate President, the Senate would convene in regular plenary session at 3:00 p.m. later that day.

ADJOURNMENT OF THE IMPEACHMENT TRIAL

The Presiding Officer declared the impeachment trial adjourned until 10:00 a.m. on Tuesday, August 4, 2026.

It was 2:37 p.m.

I hereby certify to the correctness of the foregoing.

Atty. RENATO N. BANTUG JR.
Clerk of Court

Approved on August 4, 2026